

# TOWN OF AMHERST NEW HAMPSHIRE



## TOWN REPORT 2018

**Narrative Report**

**of the**

**Town Officers**

**of**

**AMHERST, NEW HAMPSHIRE**

**For the Year Ending**

**December 31, 2018**

**and**

**Financial Records**

**For Fiscal Year Ending**

**June 30, 2018**

## *We Remember...*

This past year has marked the passing of a significant number of our community's leaders. This dedication recognizes the loss of the leaders who have made a mark on the way in which our town functions and the lifestyle enjoyed by Amherst residents.

**Ann Logan**

**March 2, 1934 – January 11, 2018**

Among her many civic contributions, Ann served on the Town Ways and Means Committee, was Treasurer of SAU 39, a member of the Advisory Board to the Peabody Mill Environmental Center, member of the Amherst Garden Club and Friends of the Library.

## Burton Knight

**October 12, 1929 – March 31, 2018**

Burton served the community as Church School Superintendent for 10 years at the Amherst Congregational Church before joining with others to form the Uniting Church of Christ. He was a supporter of conserving open space in the Town of Amherst.

# Bruce Fraser

**September 8, 1935 – April 16, 2018**

Bruce was a deacon, trustee and longtime member of the Amherst Congregational Church. He was a member of the Amherst Lions Club and also a member of the Amherst Historical Society. He also served several years on the Amherst Historic District Commission.

# James Clark Logan

**April 28, 1935 – May 1, 2018**

Clark provided service to the community as a member of the Rotary Club and as long-term Treasurer to the Souhegan School District and School Administrative Unit #39.

# Lewis Dokmo

**September 3, 1946 – May 5, 2018**

Lew spent many years as a Tax-Aide volunteer and coordinator, providing tax return assistance to multitudes of people in the area. He was a board member of the Souhegan Valley Boys and Girls Club, even serving as President for a time.

**Helen Rowe**

**March 2, 1935 – May 10, 2018**

During her life in Amherst she was active in town affairs as the member of the Historic District Commission, Library Trustee, Garden Club and Questers. She served her church, the Amherst Congregational Church, as a member of the Diaconate, Ministerial Search Committee, Woman's Association and Funeral Committee.

**John Gleason**

**December 2, 1943 – August 15, 2018**

Jack owned and operated the Amherst Animal Hospital.

He served nine years on the Amherst Conservation Commission and he was the steward of the Ponemah Bog Sanctuary, where he loved to give guided tours.

**Ann Davis**

**December 15th, 1924 – November 10, 2018**

Ann was a Girl Scout leader as well as a member of the American Legion Auxiliary, the Amherst Historical Society and the Congregational Church's Woman's Association.



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## **BOARD OF SELECTMEN**

The year 2018 was a successful one for the Town of Amherst.

In March, the Board of Selectmen welcomed Selectman John D'Angelo to the Board and bid farewell to Selectman Mike Akillian. Our thanks go out to Mike for his knowledge and service and we wish him well in his future endeavors.

In August, Town Administrator Jim O'Mara submitted his resignation. Jim had been the Amherst Town Administrator for seven years. The Board of Selectmen enlisted Municipal Resources, Inc. from Meredith, New Hampshire to assist in the search for a new Town Administrator. We received over thirty applications for the Town Administrator position. After interviewing the top four candidates, the Board of Selectmen unanimously selected Dr. Dean Shankle to become our next Town Administrator. Dean officially started as Amherst Town Administrator on January 14, 2019.

April brought with it the retirement of DPW Director Bruce Berry after 17 years of service. Assistant Director Eric Hahn has been in place as the department's Director since then.

In March Department of Public Works long time employee, David Herlihy retired after 46 years of service to the Town of Amherst.

On August 20, the Amherst Conservation Commission completed the purchase of 15-acres of property on Austin Road from the Arnold family. This property is titled Sky Meadow.

The Town Departments continue to be guided by their strategic plans which are updated annually. As a result, we can make sure that funding is allocated to the top town priorities. One outcome of this process is that the Police Department is developing plans to upgrade the police facilities to meet the current needs of the Town. The last major renovation on the police station was in 1996.

The Department of Public Works has developed plans to continue to improve Town roads. We have gone from 26% of Town roads being rated green in 2010 to 46% green today. Our plan is to increase the green road percentage to 67% by 2026. On October 10 after 5 months of construction, the Horace Greeley Road Bridge was reopened. This work was completed on time and on budget. The DPW also has plans to address six deficient Town bridges by 2026.

We are happy to report that the 2018 Town of Amherst tax rate of \$5.44 / \$1,000 is well below the Hillsborough County municipal average of \$7.37 / \$1,000, and that we will continue to use your tax dollars wisely.

The Board of Selectmen would like to thank all elected and appointed officials, departments, and employees for their continued support and commitment to the Town of Amherst. These efforts are appreciated and continue to make Amherst one of the best places to live and work. To those residents interested in serving on a board, committee, or commission, we strongly urge you to consult the Town website for a list of opportunities.

Thank you.

The Amherst Board of Selectmen

**BOARD OF SELECTMEN**

Dwight Brew, Chairman

Peter Lyon, Vice Chair

Reed Panasiti, Clerk

Thomas Grella

John D'Angelo

Term Expires 2019

Term Expires 2019

Term Expires 2021

Term Expires 2020

Term Expires 2021

**TOWN ADMINISTRATOR**

Dean Shankle, Jr., PhD.

**TOWN COUNSEL**

William R. Drescher, Esquire

**TOWN MODERATOR**

Stephen Coughlan

Term Expires 2020

**TOWN CLERK**

Nancy Demers

Term Expires 2020

**TAX COLLECTOR**

Gail Stout

**TREASURER**

Elizabeth Overholt

Term Expires 2021

**COMMUNITY DEVELOPMENT  
DIRECTOR**

R. Gordon Leedy

**FINANCE DIRECTOR**

Eileen Demers

**POLICE CHIEF**

Mark Reams

**FIRE RESCUE CHIEF**

Matthew Conley

**LIBRARY DIRECTOR**

Amy Lapointe

**PUBLIC WORKS DIRECTOR**

Eric Hahn

**RECREATION DIRECTOR**

Craig Fraley

**BUILDING OFFICIAL/HEALTH OFFICER**

Scott Tenney

**WELFARE OFFICER**

Mary Guild

### **AMHERST LAND COMMITTEE**

Dwight Brew  
Gordon Leedy, AICP  
Sally Wilkins  
Wendy Rannenberg  
Kathleen Holt Button  
Michael Dell Orfano

Selectmen Representative  
Town Representative  
Amherst Land Trust Rep.  
Community Member Representative  
Community Member Representative  
Planning Board Representative

### **CEMETERY TRUSTEES**

Marie Grella, Chair  
Lisa Eastland  
Cynthia Dokmo

Term Expires 2020  
Term Expires 2021  
Term Expires 2019

### **CONSERVATION COMMISSION**

Rob Clemens, Chairman  
Jared Hardner, Vice Chairman  
John Harvey, Treasurer  
Richard Hart  
G. Wesley Robertson  
Victor Bennison  
Lee Gilman  
Bill Stoughton, Alternate  
Frank Montesanto, Alternate  
Bill Widmer, Alternate  
Mike Cohen, Alternate  
Peter Lyon, BOS Rep.

Term Expires 2019  
Term Expires 2020  
Term Expires 2019  
Term Expires 2020  
Term Expires 2020  
Term Expires 2021  
Term Expires 2021  
Term Expires 2019  
Term Expires 2020  
Term Expires 2021  
Term Expires 2021  
Term Expires 2019

### **HERITAGE COMMISSION**

William Ludt, Chair  
Conor Frain, Vice Chairman  
Lisa Montesanto  
John Bement  
Mary Mahar  
Larry McCoy  
Vacancy, Alternate  
Thomas Grella, BOS Liaison

Term Expires 2020  
Term Expires 2019  
Term Expires 2019  
Term Expires 2019  
Term Expires 2020  
Term Expires 2020  
Term Expires 2021  
Voting position

### **HIGHWAY SAFETY COMMISSION**

Mark Reams, Chairman  
Eric Hahn  
Matt Conley  
Thomas Grella  
Adam Steele

Police Chief  
DPW Director  
Fire Rescue Chief  
Board of Selectmen (Voting)  
Superintendent of Schools

### **HISTORIC DISTRICT COMMISSION**

Jamie Ramsay, Chair  
Christopher Buchanan , Secretary  
Doug Chabinsky  
Christopher Hall, Vice Chairman  
William Rapf, Alternate  
Vacancy, Alternate  
Vacancy, Alternate  
Thomas Grella  
Sally Wilkins

Term Expires 2019  
Term Expires 2021  
Term Expires 2021  
Term Expires 2020  
Term Expires 2020  
Term Expires 2019  
Term Expires 2021  
BOS, Ex-Officio (Voting)  
Planning Board Rep. (Voting)

**LIBRARY TRUSTEES**

Nancy Baker, Chair	Term Expires 2021
Nancy Head, Vice Chair	Term Expires 2020
Gretchen Pyles, Secretary	Term Expires 2019
Elizabeth Larson, Treasurer	Term Expires 2019
Stephen Mantius	Term Expires 2019
Kim Ayers	Term Expires 2020
Karl Krantz	Term Expires 2021
Bill Cassidy, Alternate	Term Expires 2019
Rande Neukam, Alternate	Term Expires 2019
Dwight Brew, BOS, Ex-Officio	Non-Voting

**NASHUA REGIONAL PLANNING COMMISSION**

Mike Dell Orfano	Term Expires 2019
Susan Ruch	Term Expires 2019
Martin Michaelis	Term Expires 2019

**PLANNING BOARD**

Mike Dell Orfano, Chairman	Term Expires 2019
Sally Wilkins, Vice Chair	Term Expires 2021
Arnold Rosenblatt	Term Expires 2019
Clifford Harris, Secretary	Term Expires 2020
Marilyn Peterman	Term Expires 2021
Brian Coogan, Alternate	Term Expires 2021
Vacancy, Alternate	Term Expires 2019
Eric Hahn, Alternate	Term Expires 2020
Richard Hart	Conservation Com. Rep. (Voting)
Peter Lyon	BOS Ex-officio (Voting)
Thomas Grella	BOS (Alternate)

**RECREATION COMMISSION**

Patrick Daniel, Chairman	Term Expires 2021
Paul Levesque, Vice Chair	Term Expires 2019
Karen Urbanik, Secretary	Term Expires 2020
Kathleen Holt Button	Term Expires 2019
Lisa Eastland	Term Expires 2019
Stephen Amari	Term Expires 2020
Wendy Rannenberg	Term Expires 2021
Michael Spencer, Alternate	Term Expires 2019
Jim Manning	ASD Representative
Reed Panasiti	BOS Ex-Officio (non voting)
Craig Fraley	Recreation Director

**ROAD & BRIDGE COMMISSION**

Seth Potter	Term Expires 2021
Michael Riccitelli	Term Expires 2019
Dennis Wheeler	Term Expires 2019
Christopher Kaiser	Term Expires 2020
Rob Clemens	Conservation Commission Representative
Eric Hahn	Director of Public Works
Peter Lyon	BOS, Ex-Officio (Voting)

**SUPERVISORS OF CHECKLIST**

Donella "Donni" Hodgkins	Term Expires 2020
Jeanne Ludt	Term Expires 2022
Margaret Paul	Term Expires 2024

**TRUSTEES OF THE TRUST FUND**

Lori Mix, Chair	Term Expires 2021
Bob Grunbeck	Term Expires 2019
Scott Courtemanche	Term Expires 2020
Dick Lefebvre	1 Year Term
William Dunn	1 Year Term

**WAYS & MEANS COMMITTEE**

Peter Moustakis, Chair	Term Expires 2019
Sarah Bonnoit, Secretary	Term Expires 2019
Elaina Bedio	Term Expires 2020
Margaret Paul	Term Expires 2019
Michael Facques	Term Expires 2021
Scott Tuthill	Term Expires 2021

**ZONING BOARD OF ADJUSTMENT**

Douglas Kirkwood, Chairman	Term Expires 2021
Vacant, Vice Chair	Term Expires 2021
Robert Rowe	Term Expires 2021
Jamie Ramsay	Term Expires 2020
Charles Vars	Term Expires 2020
Vacancy Alternate	Term Expires 2021
Samuel Giarrusso, Alternate	Term Expires 2019
Reed Panasiti, Alternate	Term Expires 2019
Danielle Pray, Alternate	Term Expires 2022

**JULY FOURTH**

Gretchen Pyles Chairman

**TREE LIGHTING**

Michelle Arbogast

**MEMORIAL DAY**

Marie Grella Chairman

**AMHERST & HILLSBOROUGH COUNTY**

**Representatives:**

*District 22*

Megan Murray	2 Steeple Lane, Amherst, NH 03031
Julie Radhakrishnan	16 Conifer Lane, Amherst, NH 03031
Reed Panasiti	11 Mack Hill Road, Amherst, NH 03031

*District 41*

Lisa Nash	33 Seton Drive, Bedford, NH 03110
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**Senate:**

Shannon Chandley	3 High Meadow Lane, Amherst, NH
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**AMHERST TOWN WARRANT  
THE STATE OF NEW HAMPSHIRE  
MARCH 12, 2019**

To the inhabitants of the Town of Amherst in the County of Hillsborough and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified that the Annual Meeting of Amherst will be held, in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 6, 2019 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 12, 2019 at the Souhegan High School from 6:00 AM to 8:00 PM.

**ARTICLE 21:** To choose all necessary Town Officers for the ensuing terms as follows:

**2 Selectmen for 3 Years**

**1 Cemetery Trustee for 3 Years**

**3 Library Trustees for 3 Years**

**1 Trustee of the Trust Funds for 3 Years**

**1 Zoning Board of Adjustment Member for 2 Years**

**1 Zoning Board of Adjustment Member for 3 Years**

**ARTICLE 22: Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$14,012,849**. Should this article be defeated the default budget shall be **\$13,784,083**, which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 4-0-0.)*

This article has an estimated tax impact of \$5.26 (Five dollars and twenty-six cents per thousand).

**ARTICLE 23: Contingency Fund**

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred-twenty thousand dollars **(\$120,000)** to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has an estimated tax impact of \$0.00 (zero cents per thousand).

***In August of 2013 a new law regarding contingency funding came into effect (RSA 31:98-a). This law outlines the process the Selectmen must follow to the establishment of a contingency fund.***

***By approving this article, you will be giving the Selectmen the authority to withdraw up to \$120,000 from the undesignated fund balance, if some unforeseen circumstance should arise. The DRA has determined that this article will not have an impact on your property taxes.***

**ARTICLE 24: Police Station Renovation Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars **(\$200,000)** to be added to the Police Station Renovation Capital Reserve Fund, previously established. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has an estimated tax impact of \$0.12 (twelve cents per thousand).

The Police Station Renovation Capital Reserve Fund has a balance of \$201,429 as of December 31, 2018.

***Over a year ago, we finished the second floor of the fire station so that the EMS department, which was consolidated with the Fire Department, could move into that building. The move has happened and completes the merger of the two departments.***

***As planned, this opened the EMS space so that the police department could finally expand out of its cramped quarters. This article seeks \$200,000 to add to the capital reserve fund established at last year's election to offset costs towards the renovation of the police station. We expect this to be a three-year project, costing***

*approximately \$600,000, and with voter approval, we would fund it through contributions to this capital reserve over the three years. This plan and approximated cost are a result of a preliminary plan developed by the architect who developed the last plans in 1996, working with the Chief Reams.*

*Last year the selectmen authorized the formation of a seven-person building committee, made up of one Selectman, the Town Administrator, one W&M member, the Police Chief, the DPW director, and two at-large members of the community. The committee chose Dennis Mires, P.A. of Manchester NH is the Architect firm to design and develop the plans for the renovation. They are the same company who designed the original remodel plan of the police station in 1996 and designed the conceptual remodel drawings in 2017.*

*Renovation of the structure will improve safety and security, reduce town liability exposure, and improve administrative services.*

**ARTICLE 25: Communications Center Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Communications Center Capital Reserve Fund, previously established. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has an estimated tax impact of \$0.01 (one cent per thousand).  
The Communication Center Capital Reserve Fund has a balance of \$71,975 as of December 31, 2018.

*The Communications Center CRF was established in 2005 to fund major equipment repairs and upgrades, and to provide a source of matching funds for State and Federal communication system grants. Over the last few years, approximately \$52,000 has been expended from this fund for those purposes. Contributions of \$25,000 each year are needed to maintain the fund for upcoming grant funding matches and long-term equipment replacement projects:*

- *Radio tower replacement in 2020 (estimated grant match of \$45,000)*
- *Radio console replacement in 2023 (estimated grant match of \$100,000)*

**ARTICLE 26: Assessing Revaluation Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has an estimated tax impact of \$0.01 (one cent per thousand). As of December, 31 2018, the balance of the Assessing Revaluation Capital Reserve Fund is \$58,095.

***This article adds \$25,000 to the existing Capital Reserve Fund that has been established to budget for the State mandated reassessment of all properties in Amherst. The law, RSA 75:8-a, requires revaluation take place every 5 years. The next revaluation will occur in Tax Year 2021 which will fall in Fiscal Year 2022. This \$25,000 request is one of the yearly installments needed to reach the estimated cost \$125k.***

**ARTICLE 27: Town Computer System Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of fifteen thousand dollars (**\$15,000**) to be added to the Town Computer System Capital Reserve Fund, previously established. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has an estimated tax impact of \$0.01 (one cent per thousand). The balance in the fund as of December 31, 2018 is \$36,012.

***There was no contribution to this fund last year. In fiscal year 2018 the town computer system was upgraded and a new Voice over IP phone system was installed. This fund was used to help pay for some of the costs associated with these upgrades. As more upgrades are needed, this fund will help to keep the costs manageable.***

**ARTICLE 28: Bridge Repair and Replacement Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred thousand (**\$200,000**) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 4-1-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has an estimated tax impact of \$0.12 (twelve cents per thousand). The balance of the Bridge Repair and Replacement Capital Reserve Fund is \$203,051 as of December 31, 2018.

***Over the next seven years we have six bridges or water crossings which need of significant maintenance or replacement. They are:***

- ***Water Crossing at Spring Rd near Lynch Farm Rd***
- ***Bridge at Mont Vernon Rd, just north of Boston Post Rd***
- ***Bridge on Thornton Ferry Road I***

- *Water Crossing on Northern Blvd*
- *Bridge on Brook Road*
- *Water Crossing on Boston Post Rd, near Aglipay Dr*

*Three of these projects are eligible for State aid, in the amount of 80% of engineering and construction costs. Three of the projects do not qualify for State aid and the entire cost must be borne by the Town. It is anticipated that the total Town share of these projects over the next seven years will be \$1,183,000. The State's share will be \$3,230,000.*

*The Board of Selectmen has developed a seven-year plan to raise the necessary Town funding through the existing Bridge Repair and Replacement capital reserve Fund which after withdrawing funds for the recently completed Horace Greeley Road bridge is approximately \$83,500.*

*This article requests the addition of \$200,000 to this fund in FY 2020. Our plan calls for additions to the CRF in following years; specifically, \$200K in each of the following three years, followed by requests of \$150,000 in the next two years, and \$100,000 in the last year of the plan, for a total of \$1.2M.*

#### **ARTICLE 29: Mont Vernon Road Bridge over Caesars Brook**

Shall the Town vote to raise and appropriate the sum of one million three hundred seventy-two thousand five hundred dollars (**\$1,372,500**) for construction and construction engineering for the replacement of the **Mont Vernon Road Bridge over Ceasars Brook** (Bridge #112/071), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$1,098,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$274,500) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

*This article seeks funding for the first of the bridges available for state bridge aid. It is a requirement of the state aid to show the ability of the town to fund its portion of the project before the state will confirm aid.*

*You will notice that the tax impact for this article is 0. This is because this article and the next two following it are intended only to seek voter authorization allowing the Town to get in line and file with the State for the 80% bridge aid. The funding for this State listed bridge, as well as the next two, will come from Article 29, the Capital Reserve Fund for Bridges and the State Bridge fund: 20% from the CRF and 80% from the State.*

*Although work on this bridge is not anticipated to begin until FY22, the Town must have voter approval in order to begin the State application process.*

*It's also important to note the dollar amount of this article (\$1,372,500) is 25% greater than we anticipate will be required to replace this bridge. We have done this in order to preserve the Town's ability to apply for the 80% bridge aid for the actual cost of the bridge, even if the cost exceeds what is currently expected.*

**ARTICLE 30: Thornton Ferry Road I Bridge over Beaver Brook**

Shall the Town vote to raise and appropriate the sum of two million four hundred seventy-five thousand dollars (**\$2,475,000**) for construction and construction engineering for the replacement of the **Thornton Ferry Road I Bridge over Beaver Brook** (Bridge #145/106), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$1,980,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$495,000) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

***This article and the following article are for two other bridges that are scheduled in the future to be replaced using the same funding method as that in Article 29, the Mont Vernon Road Bridge over Ceasars Brook.***

**ARTICLE 31: Brook Road Bridge over Joe English Brook**

Shall the Town vote to raise and appropriate the sum of one million two hundred thousand dollars (**\$1,200,000**) for construction and construction engineering for the replacement of the **Brook Road Bridge over Joe English Brook** (Bridge #063/118), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$960,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$240,000) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 32: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred fifty-seven thousand dollars (**\$257,000**) to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has an estimated tax impact of \$0.15 (fifteen cents per thousand).  
The balance of this fund is \$1,070,128 as of December 31, 2018.

***As part of our strategic planning, on July 1, 2015 the fire department and the emergency medical service department were merged to form the Amherst Fire Rescue Department. This Capital Reserve fund was established as an effort to avoid funding a large equipment replacement.***

***Last year voters also approved depositing \$257,000 into this fund. At the recommendation of Chief Conley, we are asking to add \$257,000 to this fund again this year. This amount is consistent with the department's vehicle and equipment replacement schedule.***

**ARTICLE 33: Department of Public Works Mechanic Garage**

Shall the Town vote to raise and appropriate the sum of one hundred forty thousand dollars (**\$140,000**) for the purpose of constructing a mechanic's garage at the DPW facility. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has an estimated tax impact of \$0.08 (eight cents per thousand).

***A need for a workspace at the DPW to service town vehicles has been established. A plan is being developed and bids will be requested.***

***Currently, the facility for maintaining town vehicles is inadequate, storage is lacking, and for some of the larger equipment, the work must be done outdoors.***

***The estimated cost for the project is \$140,000. A bidding process for the construction of the building will be followed per the town's policy for such projects.***

***The proposed plan allows for larger vehicles and more vehicles to be worked on inside, at the same time. It also allows a storage area for tools and parts and cuts down on time spent moving vehicles out of the garage that may be waiting on parts***

*and it allows for the storage of commonly needed parts to reduce time spent chasing down parts or waiting for delivery.*

*The drive-through bay will accommodate our largest equipment with all attachment in place. This will also result in time savings.*

*The current set up has safety issues due to cramped space. The proposed building will help to reduce those issues.*

**ARTICLE 34: Motor Vehicle Registration Fee Waiver**

Shall the Town vote, as authorized by RSA 261:157-a, to adopt an ordinance waiving the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for 30 days or more while serving in a qualified war or armed conflict as defined by RSA 72:28, V, and who was honorably discharged, provided the person has provided the Town Clerk with satisfactory proof of these circumstances.

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

***In January of 2018 legislation went into effect to allow qualifying individuals with Purple Heart or POW or Pearl Harbor plates no fees for the state portion of their registration. The original intent of the change was to allow qualifying individuals one free registration to include no town permit fees as well. The change was only implemented into RSA 261:86, pertaining to the state fees. It was determined that the change to the town's fees should be left up to the town's discretion. This article allows for the town's portion of the motor vehicle registration fee to be waived on one vehicle of a resident who meets the criteria of the RSA.***

**ARTICLE 35: Solar Exemption Cap**

(To Amend the current property tax exemption on real property equipped with Solar Energy Systems, adopted March 8, 1977)

Shall the Town vote to amend the existing exemption under the provisions of RSA 72:62 for an exemption on real property equipped with solar energy systems as defined in RSA 72:61, which exemption shall be in an amount equal to one hundred percent (100%) of the assessed value of the solar energy systems with the maximum exemption not to exceed \$30,000.

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

***In the mid 1970s, the voters of Amherst voted to exempt 100% of the cost of solar equipment from property tax pursuant to RSA 72:62.***



*When this warrant article was adopted, solar equipment was primarily used to heat or generate electricity to be used on site. Much has changed over the last 40 years.*

*It is now practical to build very large, commercial solar farms where the electricity is sold to be consumed off site.*

*While the Amherst Board of Selectmen is in favor of solar energy, and desires to continue to have 100% of residential solar equipment exempt from property tax. However, the Amherst Board it does not want to automatically exempt from taxation a large commercial solar installation.*

*How any solar exemption can be implemented is governed by state law, so for example, we could not propose a warrant article that would exempt residential installations and tax commercial installations.*

*The adjustment we can put forward is placing a cap on the amount of the exemption.*

*Currently, the largest solar installation in Amherst is valued at \$21,000. By placing a cap at \$30,000, we would continue to provide a 100% exemption for residential installations.*

*At the same time, a multi-million commercial solar installation would be subject to a cap of a \$30,000 exemption.*

*Ideally the amount of this exemption would be reviewed periodically.*

**ARTICLE 36: Service-Connected Total Disability Tax Credit**

Shall the town vote to increase the optional tax credit for Service-Connected Total Disability on residential property occupied by a service-connected totally disabled person or their surviving spouse from \$1,400 to \$2,400 as permitted by RSA 72:35 I-a. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 4-0-0.)*

*The Town of Amherst adopted the Service Connected Total Disability Credit (RSA 72:35 I-a) in March of 1993 in the amount of \$1,400. and we currently have 19 Veterans receiving this benefit. Effective January 1, 2019 the amount allowed by State Statute was expanded to include a maximum benefit of up to \$4,000. The intent at this time is to ultimately increase the amount of the credit to the \$4,000 maximum over a 3-year period with this being the first year at \$1000. and the next two years at \$800. each.*

**Current Recipients: 19**

## **ZONING WARRANT ARTICLES**

### **ARTICLE 37: Amendment 1 – Section 3.5 Accessory Apartments**

Are you in favor of adopting Amendment No. 1 as proposed by the Planning Board as follows:

To **amend** Section 9.1 of the Zoning Ordinance to delete the definition of “Accessory Apartment,” and **add** a new Section 3.5 to clarify the definition of accessory apartments, allow only one per property, and allow accessory apartments in detached accessory buildings by Conditional Use Permit.

*(Planning Board recommends approval of this amendment 7 – 0)*

### **ARTICLE 38: Amendment 2 – Amendment of Section 4.16 – Integrated Innovative Housing Ordinance**

Are you in favor of adopting Amendment No. 2 as proposed by the Planning Board as follows:

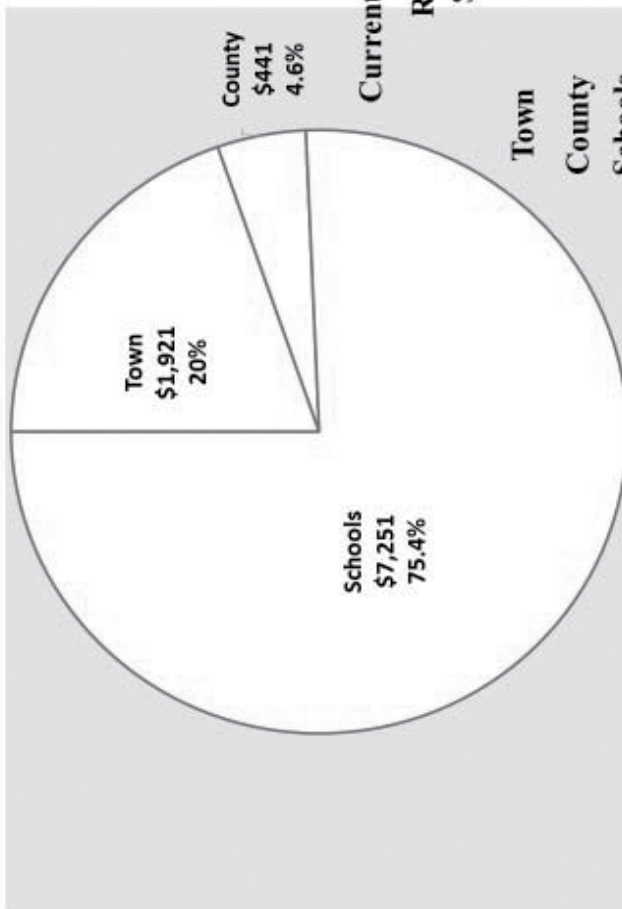
**Amend** Section 4.16.B. 2. and 4. & Section 4.16.E. to clarify applicability of other ordinances and regulations, expressly indicate the discretionary nature of density bonus provisions of the ordinance, and clarify the density bonus table in section 4.16 E.

*(Planning Board recommends approval of this amendment 7 – 0)*

## BUDGET COMPARISON FY19 V FY20

<b>Department</b>	<b>FY19 (Current)</b>	<b>FY20 (Proposed)</b>	<b>Dollar Change</b>	<b>Pct Change</b>
Administration	\$1,027,483	\$1,025,226	(\$2,257)	(0.2%)
Finance	\$288,573	\$295,222	\$6,649	2.3%
Tax & Assessing	\$306,120	\$311,576	\$5,457	1.8%
Welfare	\$65,834	\$67,455	\$1,622	2.5%
Community Dev	\$481,892	\$475,006	(\$6,886)	(1.4%)
Police	\$2,560,941	\$2,674,649	\$113,708	4.4%
Comm Center	\$440,681	\$458,499	\$17,818	4.0%
Fire Rescue	\$1,280,908	\$1,298,338	\$17,430	1.4%
Public Works	\$4,211,764	\$4,288,265	\$76,501	1.8%
Landfill District	\$335,635	\$343,490	\$7,855	2.3%
Cemetery	\$29,871	\$38,493	\$8,622	28.9%
Library	\$974,625	\$997,621	\$22,997	2.4%
Recreation	\$362,548	\$391,451	\$28,903	8.0%
Principal	\$1,336,050	\$1,195,302	(\$140,748)	(10.5%)
Interest	\$191,957	\$152,256	(\$39,701)	(20.7%)
<b>Total</b>	<b>\$13,894,881</b>	<b>\$14,012,849</b>	<b>\$117,968</b>	<b>0.85%</b>

# **TOWN PORTION OF TAX BILL - \$353,000 HOME**



Current Year Tax Rates		
	Rate per \$1,000	\$353,000 Home
Town	\$ 5.44	\$1,921
County	\$ 1.25	\$ 441
Schools	<u>\$20.54</u>	<u>\$7,251</u>
TOTAL	\$27.23	\$9,613

## FY20 TAX IMPACTS

Warrant Article	Gross Amount	/ \$1,000	Tax on typical \$353,000 home
A22 Operating Budget	\$14,012,849	\$5.26	\$1,856
A24 Police Station Reno CRF	\$200,000	\$0.12	\$41
A25 Comm. Ctr. CRF	\$25,000	\$0.01	\$5
A26 Assessing CRF	\$25,000	\$0.01	\$5
A27 Computer CRF	\$15,000	\$0.01	\$3
A29 Bridge CRF	\$200,000	\$0.12	\$41
A33 AFR Vehicle/Eqpt. CRF	\$257,000	\$0.15	\$53
A34 DPW Mechanic's Garage	\$140,000	\$0.08	\$29
		\$5.76	\$2,033

## FY19 V FY20 TAX COMPARISON

Budget & Warrants FY19	\$	14,516,881	\$5.44	\$1,921
Budget & Warrants FY20	\$	14,874,849	\$5.76	\$2,033
	\$	357,968	\$0.32	\$112

## FY 20 Regular Revenue

Revenues (Regular)	FY17 Actual Revenues	FY18 Actual Revenues	FY19 Estimated Revenues	FY20 Estimated Revenues
Gravel Tax				
Yield Tax Rev. - Current	\$25	\$173		
Pmts. in Lieu of Taxes	\$24,535	\$1,380		
Liens - Redeemed	\$31,158	\$31,692	\$31,692	\$31,000
Int. & Penalties on Taxes				\$100
Cable Franchise Fee/UCC	\$148,860	\$171,551	\$143,500	\$170,000
MV Permit Fees	\$227,280	\$224,125	\$215,000	\$210,000
Permit Fees	\$2,721,003	\$2,796,713	\$2,801,000	\$2,945,982
Other Licenses Permits Fees	\$96,442	\$103,767	\$104,500	\$104,500
Meals/Rooms Tax	\$41,103	\$45,508	\$45,730	\$45,775
Hwy. Block Grant	\$583,076	\$581,608	\$584,189	\$581,608
State/Fed. Forest Land Reimb.	\$323,496	\$331,348	\$337,341	\$331,537
Other incl. R.R. Tax Reimb.	\$11	\$11	\$11	\$11
Other Intergovernmental Revenue	\$811	\$197	\$405	\$200
Income from Depts	\$84,486	\$89,062	\$90,000	\$93,000
Landfill Income	\$447,098	\$423,326	\$440,865	\$429,432
Sale-Munic. Prop.	\$85,899	\$90,963	\$85,000	\$84,958
Int. on Invests	\$11,874	\$21,195	\$14,450	\$12,950
Other Rev. (Fines)	\$105,269	\$201,903	\$202,250	\$204,250
Other -Insurance Loss Recovery	\$8,555	\$7,664	\$7,720	\$1,850
Contrib./Donation		\$300		
Misc. Refunds	\$3,000			
Land Use Change Tax	\$45,229	\$59,757	\$43,500	
Subtotal (Regular)	\$4,989,210	\$5,214,439	\$5,147,153	\$5,247,153

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**WHAT IS A DEFAULT BUDGET?**

**New Hampshire law has defined a default budget as follows:**

**RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget.**

**FY 20 DEFAULT BUDGET CALCULATION**

<b>Operating Budget FY19 (per Art. 22 )</b>	<b>\$13,894,881</b>
 FY19 Total Operating Budget	 \$13,894,881
 FY19 Principal- Long Term Bonds and Notes	 \$(1,336,050)
FY19 Interest- Long Term Bonds and Notes	\$(191,957)
FY20 Principal- Long Term Bonds and Notes	\$1,195,302
FY20 Interest- Long Term Bonds and Notes	\$152,256
 FY19 Souhegan Regional Landfill District	 \$(335,635)
FY20 Souhegan Regional Landfill District	\$343,490
Police CBA (Year 3 of 3)	\$61,796
 <b>FY20 DEFAULT BUDGET</b>	 <b>\$13,784,083</b>

## WAYS & MEANS COMMITTEE

The Amherst Town Ways and Means Committee (W&M) is chartered to examine and provide an outside point of view on all planned appropriations and finances of the town. To do so, W&M has spent the last several months reviewing records of the town's revenues and expenditures and understanding the plans of the departments for FY20. Also, our members interviewed the head of each town department to inquire into the details of planned FY20 expenditures and proposed initiatives.

Thereafter, we conducted a line-by-line comparison of the town's overall proposed budget for FY20 with actual spending from the past several years. This level of detailed attention cannot be expected from every Amherst voter, so W&M members agree to act as the "agents" of the taxpayers and to make our conclusions available to the town's voters to help them make informed decisions.

In summary, W&M agrees with the Board of Selectman's (BOS) proposed FY20 Budget and Warrant Articles with the following comments:

- Comments on the operating budget:
  - The Department of Public Works (DPW) provided BOS with a 5 year plan to improve the town roads. This would require the BOS to increase the DPW budget by \$200,000 a year for the next 5 years. However, the BOS opted for the 7 year plan which would require the BOS to increase the DPW budget by \$100,000 a year for the next 7 years. W&M found interesting the proposition that the 5 year plan makes sense in order to take advantage of a good economy and get necessary services paid for because a future recession might not allow for funds to be appropriated for these necessary costs.

Peter Moustakis, Chair

Sarah Bonnoitt, Secretary

Maggie Paul

Elaina Bedio

Mike Facques

Scott Tuthill



## ASSESSING 2018 YEAR IN REVIEW

This past year KRT Appraisal has been doing cyclical data verification on a portion of the properties in town. This cyclical work will continue over the next few years to ensure that all assessment data is correct leading up to the next scheduled revaluation in 2021. The revaluation, as required by New Hampshire law, must be completed every five years. A cyclical review program will help to keep the physical data on property record cards accurate and assessments proportional and equitable. The town website provides information to help understand the assessment process as well as providing information for abatement requests and all available exemptions and credits. The deadline to file an abatement request is March 1<sup>st</sup> and for exemption and credits, applications are due by April 15<sup>th</sup>.

The New total values as of April 1, 2018 for the Town of Amherst are as follows:

Residential .....	\$1,464,832,508
Commercial .....	\$212,272,300
Utilities .....	\$49,201,700
Current Use.....	\$804,100
Exempt .....	\$94,866,200
Total .....	\$1,821,976,808

Property Tax Exemptions totaled \$9,711,100 while Property Tax Credits totaled \$285,300.

In Amherst, the War Veteran's Tax Credit is \$500.00. Totally & permanently disabled Veterans, spouses or widows, and the widows of Veterans who died or were killed is \$1,400.00 and who meet the specific service dates according to RSA 72:28 and RSA 72:28-b. If the criteria for both are met then the credit would be \$1,900.00 per year.

On March 14, 2017 the town adopted RSA 72:28-b, The All Service Veterans' Tax Credit for service members that served 90 days active duty and were honorably discharged or an officer honorably separated from service. This credit is \$500.00.

The 65-74 Senior Property Tax Exemption is \$76,000. The 75-79 Senior Property Tax Exemption is \$114,000, and the 80 years of age and older Senior Property Tax Exemption is \$151,000. This exemption reduces the total assessed value of the property. Amherst also provides a Blind Property Tax Exemption of \$37,000, and a Disabled Property Tax Exemption of \$65,000. These exemptions reduce the total assessed value of the property. If you would like to find out more information for exemptions, tax credits, and qualifying criteria stop by the Assessors' Office Monday through Friday 8am. to 4pm. or look us up on line at [www.amherstnh.gov/assessor](http://www.amherstnh.gov/assessor).

The Assessing staff would like to thank all property owners who facilitated a review of their property to keep the assessment data up to date and as accurate as possible whether it was for a building permit, cyclical review, or sales review. Your cooperation is appreciated.

## SCHEDULE OF TOWN PROPERTY

<b><u>Property</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Address</u></b>	<b><u>Assessment</u></b>
Town Hall & Cemetery	18-42	2 Main Street	1,237,000
Library & Land	17-7	14 Main Street	1,004,500
Highway Dept. Land & Bldgs.	6-69	22 Dodge Road	483,700
Police/Rescue/Fire Land & Bldgs.	6-94	175 & 177 Amherst Street	2,129,000
South Fire Station	2-127-3	62 Stearns Road	288,300
Baboosic Lake Beach & Bldg.	24-13-2	25 Broadway	157,300
Baboosic Lake Land	24-13-1	20 Broadway	49,200
Baboosic Dump	6-86	92 Broadway	61,400
Jones Lot	2-26-1	37 Old Nashua Road	103,500
Meadowview Cemetery	5-172	Foundry Street	489,700
Tool House	5-172	Foundry Street	30,300
Howard Cemetery Addition	17-51	End of Sunset Road	180,000
Chestnut Hill Cemetery	11-0-0-T	107 Chestnut Hill	14,700
Cricket Corner Cemetery	4-94-1	Boston Post & Corduroy Rds.	6,200
Potters Field	1-1-32	Ponemah Road	8,500
Souhegan Regional Landfill	8-9-1	260 Route 101	310,500
Thibodeau Land	2-163	463 Boston Post Road	400
Kurtick Land	3-34-3	Merrimack Road	200
Cemetery Field	4-25	69 Merrimack Road	351,700
Winslow Pit	2-26-2-2	Old Nashua Road	14,400
Peabody Mill Center	10-7	66 Brook Road	405,700
Peabody Mill Center	10-8	65 Brook Road	23,600
20 Greenwood Drive	24-61-1	20 Greenwood Dr	300
22 Greenwood Drive	24-61-2	22 Greenwood Dr	300
38 Colonel Wilkins Road	3-53	38 Colonel Wilkins Road	8,900
Church Steeple	17-66-1-A	11 Church Street	200,000
Corduroy Road	4-16-1	Corduroy Road	4,800
2 Fernwood Lane	4-52-38	2 Fernwood Lane	54,100
Limbo & Narragansett	18-48	Limbo & Narragansett	64,400
Corn Crib & Blacksmith Shop	6-28	Baboosic Lake Road	5,500
Devine Land	3-36-4	Ponemah Road	17,000

<b><u>Town Parks</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Address</u></b>	<b><u>Assessment</u></b>
Village Tennis Courts & Land	17-13	5 Davis Lane	119,700
Village Fire Station Land	17-26	105 Boston Post Road	66,600
Sullivan Land	20-4-1	10 Oak Hill Drive	6,800
Courthouse Common	16-15	Courthouse Rd. & Middle St.	2,000
Pierce Common	17-17-4	Pierce Lane	12,800
Spalding Common	17-10	Amherst & Main Streets	132,700
Huntington Common	16-14	155 Amherst & Courthouse	5,700
School Street Park	17-17-2	Main & Middle Streets	15,200
Mack Hill Common	19-21	Mack Hill & Jones Roads	700
Carriage Road Common	17-17-1	Carriage Road & Main St.	7,700
Main Street Common	17-17-3	Main Street	96,000
Boston Post Village Common	17-17-6	Boston Post Rd. & Middle St.	8,300
Civil War Common	17-17-5	School & Middle Streets	14,400

Triangle at Broadway	24-3	36 Broadway	700
Skating Rink	17-83-1	13 Middle Street	144,000
Beaver Brook Park	18-41-1	7 Manchester Road	118,000
Joshua's Park	16-24-5	Courthouse Road	148,200

<b><u>Tax Deeded Property</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
19 Broadway	24-19	0.14	7,300
1 Corduroy Road	4-16	1.00	49,500
35 Broadway	24-11	0.04	400
Route 101	6-65	0.70	200
4 Brookwood Drive	21-3	0.56	69,300
49 Baboosic Lake Road	6-47-1	2.88	118,000
32 West Street	25-29	0.22	22,400
Route 101 (Rear)	6-122	1.18	1,900
118 Christian Hill Road	5-74	5.00	169,400
27 Ravine Road	6-108-2	0.90	8,300
25 Ravine Road	6-108-3	0.90	4,100
69 Broadway	25-12	0.66	110,900
Route 101E	8-49	4.20	233,400
11 Old Nashua Road	2-19-1	5.50	100,300
6 Brimstone Hill	5-103-8	1.60	127,600
6 Nathaniel Drive	8-16-4	1.70	117,000
51 Baboosic Lake Road	6-47-2	2.00	48,000
2 Clark Avenue	25-26	0.94	92,800
Northfield Road	4-4-23	0.55	7,500
Northfield Road	4-4-24	0.23	3,400
33 Christian Hill Road	5-144	1.20	11,200
Boston Post Road	4-14-19	1.30	50,900
Lyndeborough Road	5-63-1	0.06	0
16 Milford Street	25-104	0.03	100
85 Chestnut Hill Road	11-9	0.28	5,900
7 Thornton Ferry Road I	16-21	0.89	145,300

#### **Tax Deeded Land**

<b><u>Managed by Conservation</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
Lyndeborough Road (Rear)	5-89	5.88	5,900
Boston Post & Corduroy Rds.	4-16-2	2.50	4,200
Lyndeborough Road (Rear)	5-87	5.40	5,500
1 & 3 Stearns Road	2-115	6.00	154,000
2 Fairway Drive	4-34-23	14.00	32,600
63 Old Manchester Road	8-77-10	17.50	112,400
17 Windsor Drive	2-146-55	0.77	50,400
19 Windsor Drive	2-146-56	0.70	98,000
21 Windsor Drive	2-146-57	0.80	102,000
Fairway Drive (Rear)	4-34-25	3.50	1,000
Grater Road	6-19,6-19-1,2,3,4,5	13.51	385,000
24 Old Mont Vernon Road	7-76	17.91	183,100

<b><u>Land Managed by Conservation</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
Rt 101, Bedford	30-15	32.20	5,724
Rt 101	8-54-1	59.26	413,300
363 Rt 101	8-56	18.53	201,600

Christian Hill Road	5-109	46.94	452,400
Bate Road Rear	7-62-1	30.00	423,300
Walnut Hill Road Rear	6-122-1	2.00	13,200
Lyndeborough Road	5-89	5.88	5,900

<b><u>Conservation Land</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acres</u></b>	<b><u>Assessment</u></b>
Brook Road	9-2,10-2,4,6,7,10-1,40-1 et al	558.00	1,228,900
61 Boston Post Road	5-152 et al	47.00	222,500
35 Thornton Ferry I & Cobbler Ln.	6-112-2, 6-115-4	19.00	26,000
15 Mont Vernon Road	7-91	40.66	331,400
Simeon Wilson-Near the River	2-145-4	10.00	201,500
B & M Railroad	6-120,121	16.19	31,800
Thornton Ferry II Road Rear	4-52-54	11.11	23,200
Thornton Ferry II Road Rear	4-55	2.00	6,500
46 Christian Hill Road	5-107-5	2.50	57,500
Baboosic Lake Road Rear	6-30-6	8.79	2,700
73 Broadway	25-103	2.30	37,400
7 Manhattan Park	2-31-6	1.86	1,200
55 Lyndeborough Road	5-82-8	9.98	144,500
Austin Road Rear	8-11	32.00	117,000
Nathaniel Drive Rear	7-800	60.00	112,200
Fairway Drive Rear	4-35	6.00	5,100
Lyndeborough Road Rear	5-62,65,65-1,66,75-1	68.00	422,600
52 Lyndeborough Road	5-68	10.00	137,100
23 Holly Hill Drive	8-49-41	1.69	109,300
12 Holly Hill Drive	8-49-39	1.50	108
21 Greenbriar Lane	10-5-18	1.50	126,500
75 Boston Post Road	5-150	1.40	57,000
14 Austin Road	7-42	93.00	978,300
9 Austin Road	8-10	35.00	263,000
22 Old Mont Vernon Road	7-73-1	6.10	152,200
15 Old Coach Lane	21-20-62	0.80	102,000
3 Eaton Road	5-135	54.71	374,600
2 & 4 Eaton Road	5-130	2.00	133,500
36 Lyndeborough Road	5-63	4.40	92,300
Pond Parish Road Rear	6-24	173.28	159,800
10 Green Road	5-115	18.38	208,400
Horace Greeley Road	8-26	60.00	204,000
5 Thornton Ferry II, 402 Boston Post	2-140, 4-48	44.00	119,800
226 Route 101	8-1-1	70.00	454,900
Mack Hill Road	7-64	7.50	56,800
Horace Greeley Road	8-24-1	20.00	75,700
Pond Parish Road	6-1-1	28.11	289,000
Pinetop Road	7-63	11.00	87,000
Pine Top Road	7-47-6	25.2	146,200
Grater Road	6-20-3	4.12	69,100
Brook Road	11-68	20.00	75,700
Sutton Court	10-71	436.85	777,500
Spring Road	4-158	5.09	10,000
153 Wilson Hill Road, Merrimack	4A-006	6.70	160,100
Spring Road	4-157-1	26.63	299,800

Merrimack, NH	4A-007	3.50	16,200
Huckabee Farm Lane	10-59-5	41.36	509,900
Horace Greeley Road	8-17	17.80	1,200

<b><u>School Property</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Address</u></b>	<b><u>Assessment</u></b>
Brick School & Chapel Museum	17-82	1 School Street	734,600
Middle School	2-145	14 Cross Road	7,380,400
Souhegan High School	2-145-5	412 Boston Post Road	24,846,000
Clark School	17-33	14 Foundry Street	1,593,400
Wilkins School	19-11	80 Boston Post Road	5,289,200
Simeon Wilson Road Fields	2-141-3	Simeon Wilson Road	86,000
Amherst School District	2-142-0	418 Boston Post Road	315,000
Amherst School District Bean Fields	2-142-1	Boston Post Road	123,300
Amherst School District	2-144-0	4 Cross Road	292,100
Amherst School District	6-96-0	13 Baboosic Lake Road	161,200
Amherst School District	6-116-0	Baboosic Lake Road	199,100
Amherst School District	6-119-0	Route 101 (Rear)	3,900
ASD Spalding Field	5/97	10 Davis Ln/Christian Hill	196,100

<b><u>Conservation Restrictions</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	
Austin Road	8-5	34	213,300
New Boston Road	7-70	24.27	15,000
Boston Post (Atherton)	5-16	3	0
Baboosic Lake Rd	6-28	109.9	0
Parker Farm Ln Open Space	6-28-1	23.4	0
Grater Road	6-20	18	6,800
Grater Road	6-20-1	3.64	67,000
New Boston Road	7-80-1	2.35	15,000
Lyndeborough Road	5-84	21	278,400
Christian Hill Road	5-164	28	224,600
Tanglewood Way	7-82	21.72	8,100
Route 13	5-75	27	456,400

## **OFFICE OF COMMUNITY DEVELOPMENT**

The Community Development Office strives to effectively manage community change in accordance with the Town of Amherst Master Plan and the Town's ordinances and regulations. This is done by providing professional advice and technical expertise in a fair and consistent manner to citizens, boards, commissions, departments and regional agencies on the implementation of land use ordinances, regulations and policies for both short- and long-term physical, economic, and community development of the Town. The office provides a variety of services, including:

- Land development review
- Master planning/long range planning
- Building permitting and inspections
- Administration of zoning laws
- Health and safety
- Economic development: commercial, industrial and small business

The Office includes the Building, Code Enforcement, Planning, Zoning and Economic Development Departments. It also provides support to the Town's Zoning Board of Adjustment, Planning Board, Historic District Commission, Conservation Commission, and the Heritage Commission. In support of the commissions and boards, the Office has become the central repository for all land use related plans and documentation, and the central communication hub for all land use boards. This dynamic office is supported by four staff members:

- Debra Butcher, Community Development Executive Assistant
- Scott Tenney, Building Official, Deputy Health Officer, and Code Enforcement Official
- Simon Corson, Planner 1
- Gordon Leedy, Community Development Director and Zoning Administrator

The Office has continued efforts to improve land use regulations and the Zoning Ordinance for consistency with state statute, to clarify and simplify regulations and to ensure that development proposed in the Town of Amherst is consistent with the Town's Master Plan. The Community Development Office, working with the Planning Board, saw adoption of new Subdivision Regulations to guide the subdivision of land, and to clarify engineering review, bonding and surety requirements imposed on property owners and developers.

On-going efforts include adoption of an amended Stormwater Ordinance, and amendment of Non-Residential Site Plan Regulations.

The Community Development Office, working with the Bicycle/Pedestrian Advisory Committee is completing a plan to create an alternative transportation network with a goal of enhancing safety and mobility for pedestrians and bicyclists of all abilities.

The Office has been working with the Department of Public Works to understand and implement the requirements of the new US EPA MS-4 stormwater permit. This is a major new federal permit, requiring many communities in Southern New Hampshire to implement measures to improve water quality in impaired waterways. Fortunately, the Town of Amherst has been working toward many of these goals for several years, and is in a good position to comply with these new requirements. The office completed the required Notice of Intent (NOI) filing in the fall, and our staff have been working on improved mapping of the Town's infrastructure and development of a Stormwater Management Program (SWMP) for submission in 2019.

Building activity increased modestly in 2018 with increased activity in the residential sector, particularly for residential additions and mechanical improvements. The Office has continued to improve the application, inspection and code enforcement procedures and has seen improvements in the efficiency of permit processing and review. It is of the utmost importance to the Department that we provide excellent information and service to our residents, local businesses and the construction community while maintaining the integrity of construction in Amherst.

#### **Office of Community Development- 2018 Statistics**

<b>Building Permit Applications</b>	
New Residential	37
Residential Additions/Alterations	259
Commercial/Industrial (additions/alterations)	12
Commercial/Industrial new	1
Signs	17
Pools	9
Demolition	6
Septic Systems	56
Electrical Permit for Generator	54
Electrical Permit (non-generator)	226
Plumbing	161
Mechanical	408
Home Occupations	4
<b>Total # of Building Permit Applications</b>	<b>1,250</b>
<b>Total # Building Inspections</b>	<b>806</b>



<b>Planning Board Applications</b>	
Scenic Road Hearings	2
Non-Residential Site Plans (NRSP)	3
Subdivisions	6
Discussion/Design Review	9
Conditional Use Permits	6
<b>Total</b>	<b>26</b>

<b>Zoning Board of Adjustment Applications</b>	
Variance	9
Special Exception	0
Equitable Waiver	1
<b>Total</b>	<b>10</b>

<b>Historic District Commission Applications</b>	
New Building	1
Building Additions	1
Exterior Alterations	14
Accessory Structures	9
Mechanical Equipment	2
Other	4
<b>Total</b>	<b>31</b>

I would like to take this opportunity to thank the members of the Boards and Commissions who dedicate their time to making Amherst a great place to live and work. I would also like to thank the Office of Community Development staff for their dedication and support; together the staff was responsible for assisting our land use boards and committees with approximately 57 public meetings and 67 land use applications, and processing 1,250 building permits this year.

Respectfully submitted,

R. Gordon Leedy, Jr., AICP  
Community Development Director

## **Department of Public Works**

The nucleus of the Amherst Department of Public Works consists of 1.35 office support, a director, two foremen, one mechanic, two heavy & two light equipment operators, five laborers, one full-time, and three part-time transfer station employees with numerous seasonal part-time and “on call as needed” positions rounding out our staff.

The above is supportively or totally involved in the work projects summarized within the following pages.

### **Road work summary**

#### **Rehabilitated Roads:**

Roads completed from the previous construction season, Nathan Lord Road, Governor Wentworth Road and Ponemah Hill Road.

Roads repaved in 2018: Camp Road, Boston Post Road (from Rt 122 to #310 Boston Post Rd.), Cricket Hill Road, Town Crier Road, Horace Greely Road (from the Bridge to the Bedford T/L.) and Cross Road. All were treated with a 2” mill and fill for a total of 2.26 miles. Plus selected guard rail replacement and curbing.

The Amherst Police Department, Fire Rescue and Dispatch safety complex was completely regraded for proper drainage. The entire paved surface was ground up, 5 catch basins and culvert piping installed, Step heights improved, handicap ramp slopes improved and parking improved. The base coat of asphalt and curbing installed. When completed next season a total of 4” of asphalt will be installed to accommodate the heavy fire trucks. Then new parking lines will be marked out.

#### **PFOA Watermain Construction:**

This project was completed this year. Eastern Ave, Douglas Drive, Hickory Drive, and Maple Drive all have the required water main and services installed and the road work completed. For the Hickory, Douglas and Maple neighborhood an opportunity to install Liberty Utilities natural gas was incorporated with no impact on the project schedule. This project was privately funded and no tax dollars were spent.

#### **Drainage work:** *(replacement culverts and cleaning, stone drain, erosion repair & catch basins)*

2018 has closed out (unofficially as of this writing) as the 6<sup>th</sup> wettest year on record for NH. Also, four of the top five wettest years have been within the past ten. August was the wettest on record. All of this water over a relatively short time stressed our road drainage systems.

In addition to our annual cleaning of over 850 catch basins and ditch and shoulder work we cleaned 58 culverts, repaired 7 culverts, repaired 7 catch basins and made urgent repairs to over 500 yards of eroded shoulders.

New Work Methods:

1. Summer work hours. From mid-May to mid-October we had the majority of the crew working Monday to Thursday (4X10 hour days) and the remainder Tuesday to Friday (4X10 hour days) This allowed for Monday to Friday town coverage 6:30 am to 5:00 pm. And avoided 6 call outs for road obstructions between 3 and 5 pm. We also saved 20% of mobilization/demobilization time weekly by concentrating our most typical work: drainage, shoulder work, brush trimming, potholes and gravel road maintenance for Monday through Thursday. In addition the crews completed work more efficiently since longer road sections could be assigned and completed on any given day.

2. We implemented our mobile work management system officially on April 1 after training and testing the month of March. We have 8 mobile tablets for field use by the foremen and crew, supported by multiple instances of the desktop version for the office staff.

Proposed 2019-2020 Road Work includes:

Road Rehabilitation – a portion of Boston Post Road (Cricket Corner to Merrimack Road,) Broadway (Pavilion to town beach,) Lake Front Street, Pavilion Road, Merrimack Road (Border St to Rte. 101 overpass,) and the remaining portions of Seaverns Bridge Road.

A culvert and catch basin installation at the beginning of Mont Vernon Road to address a long-standing water ponding issue. Remediating the water/ice on Amherst St at Miles Rd. Remediating the leaching catch basin on the common directly across from the town hall entrance.

Road Rehabilitation methods:

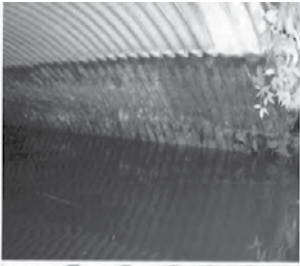
Since the major effort of road improvements began in 2010 a significant majority of the roads completed to date have included significant base gravel and underdrain improvements. We believe that a majority of roads in the next chapter of work can be accomplished with less extensive treatments. The expected treatments will include both “reclaiming,” and “mill and fill.”

Reclaiming is essentially rototilling the existing pavement into gravel, replacing culverts, improving drainage, grading the rototilled material and paving on top.

Mill and Fill is grinding off the top 1 or 2 inches of pavement, and repaving with the same amount as was ground off.

## **Bridges**

### **Horace Greeley Road Bridge**



Under the state bridge aid program the Horace Greeley Bridge over Pulpit Brook was replaced in one construction season. It was opened on time and \$26K under budget. The total cost was \$1,380,165.45. With 80% or \$1,104,132.36 coming from the state.

### **Town Water Crossings:**



We made repairs to both the Thornton Ferry Rd 1 Bridge over Beaver Brook and the Boston Post Road Bridge over the Souhegan River. We surveyed the remainder of the town bridges and have a multiyear plan for life extension repairs. This plan includes the Boston Post Rd. culverts at 487 Boston Post Rd and Spring Rd. by Lvnch Farm Road.

## **Project tracking**

We implemented a mobile work management program on April 1. As we grow familiar and consistent with using it we will be able to identify trends, man-hours, materials and costs. From April 1 through Dec 31, 2018 we inputted 1,780 work orders and completed 1,287 of them.

<i>Category</i>	<i>Submitted</i>	<i>Completed</i>	<i>In Process</i>	<i>Open Requests</i>
<i>Brush cutting</i>	<i>118</i>	<i>83</i>	<i>7</i>	<i>28</i>
<i>Drainage</i>	<i>101</i>	<i>67</i>	<i>1</i>	<i>33</i>
<i>Road Signs</i>	<i>167</i>	<i>64</i>	<i>14</i>	<i>99</i>
<i>Buildings and Grounds</i>	<i>91</i>	<i>76</i>	<i>5</i>	<i>10</i>
<i>Roads</i>	<i>525</i>	<i>380</i>	<i>17</i>	<i>178</i>
<i>Storm Clean up Clear Streets of Trees and Debris</i>	<i>246</i>	<i>203</i>	<i>4</i>	<i>39</i>
<i>ALL OTHER Cemetery, Vehicles, Equipment, Planning, Yard, General Maintenance</i>	<i>532</i>	<i>414</i>	<i>17</i>	<i>10</i>

### **EPA Stormwater update**

The Department of Public works and Community Development are cooperatively working together to comply with the requirements of the permit issued on January 18, 2017 by US Environmental Protection Agency (EPA). We have mapped all of the town storm water asset data taken by storm water interns since 2006.

We continue to work on river and lake water sampling and mapping of all town owned drainage structures.

### **Town Buildings**

We performed or managed routine electrical, plumbing, HVAC, boiler & pressure vessel inspections, and fire extinguisher maintenance for all municipal buildings. We made a long-lasting repair to the town hall handicap ramp. We bid out a contract to refurbish all of the historic town hall windows and shutters. Work will begin in the spring.

### **Town Commons**

Our crews of part-time employees mows and maintains eleven acres of commons and grounds around town buildings and mow a portion of Lindabury Orchard, with limited assistance from seasonal employees. We set up and take down staging and lights for events on the common and empty all commons trash barrels and town buildings. Equally important is the volunteer work by the Amherst Garden Club who maintains all of the flower gardens and shrubbery and replanted the memory tree.

### **Transfer Station**

The Souhegan Regional Landfill and Transfer Station combined budgets represent approximately \$625,000 or 15% of the total Public Works budget.

During the most recent twelve-month period Amherst residents generated 2,364 tons of trash at a cost of \$198,310. Within that same timeframe, plastics, newsprint, cardboard, aluminum & steel cans, mixed paper, glass, and opaque plastics generated 594 tons of recyclable materials with a return of \$17,790 which is down significantly from the 2017 return of \$46,800. This still equates to a cost avoidance (had it all been trashed) of \$ 43,362.

Not included above, Northeast Resource Recovery Association (NRRA) assisted in processing.

Lead batteries	3 tons/(5,999) lbs.
Construction & Demolition Waste (C&D)	356.26 tons
C & D contaminated loads	75
Electronics waste	25.08 tons
Freon Units	301 items
Net cost of disposal	\$10,003

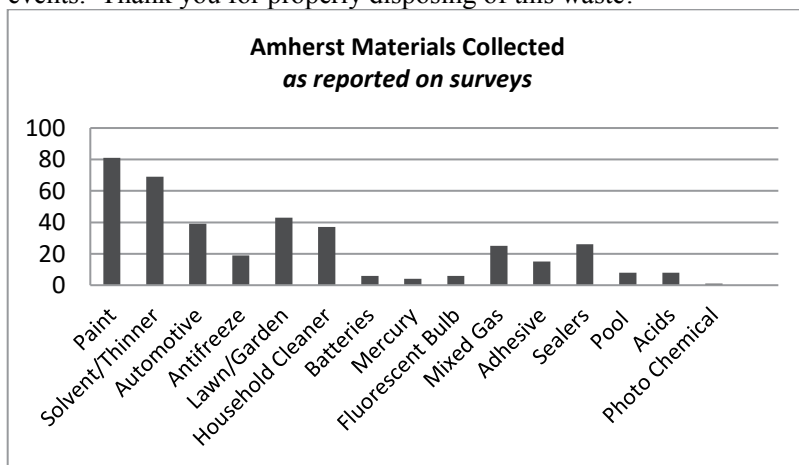
#### Household Hazardous Waste (HHW):

NHDES estimates the average household annually tosses 15.5 pounds of hazardous waste in the trash. To address HHW, Amherst is one of eleven towns that make up the Nashua Regional Solid Waste Management District (NRSWMD). Nashua Regional Planning Commission (NRPC) manages the NRSWMD and collection dates, times, and locations are posted on their website at [www.nashuarpc.org](http://www.nashuarpc.org) and listed below.

Amherst residents can attend any of the following events:

04-20-19	8AM-12 PM	@ Nashua DPW
06-06-19	3PM-7PM	@ Nashua DPW
08-03-19	8AM-12PM	@ Nashua DPW
08-24-19	8AM-12PM	@ Pelham Mun.Bldg.
10-05-19	8AM-12PM	@ Nashua DPW
11-02-19	8AM-12PM	@ Nashua DPW

According to data supplied by the NRSWMD for 2018, while Amherst represents 5.2% of the population of participating towns, Amherst was 7.2% of the eligible residents that participated in the Hazardous Waste events. Thank you for properly disposing of this waste!



In 2018, one hundred sixteen Amherst households participated in the HHW collection program. The column to the immediate left above

represents Amherst's overall percentage by product category and mirrors collection percentages district wide. 40% of which were first timers.

In closing, we constantly strive to meet our customers, you the taxpayer's expectations. We thank residents for their patience and understanding, the board of selectmen, town administrator, and other department heads and boards for their wisdom and guidance.

Respectfully submitted,  
Eric C. Hahn, Director

## **EMERGENCY MANAGEMENT**

The Emergency Management function of the Town serves to prepare our community to address disasters, both natural and manmade, in a manner that minimizes personal injury and damage. In addition, the Emergency Management Team, comprised of key elected and appointed officials in town, opens the Emergency Operations Center whenever necessary to manage events that arise during the year. We were very fortunate in that we did not have a significant event in 2018 that would have had us utilizing the Emergency Management Team and opening up the Operations Center.

The Emergency Management Team works throughout the year analyzing potential risks and updates as needed our Mitigation Plans. The team meets and communicates as necessary during the year to work on these plans and monitors any changes that maybe taking place in the community and address them as needed. Additionally, as the Emergency Management Director I meet with and work with our Citizen's Emergency Response Team (CERT). This year we have begun something new in that we are conducting presentation on emergency preparedness and generator safety. The team is also a huge help during the times when there are large scale power outages as they man the Central Fire Station as residents come in to get warm or to fill buckets of water to take back with them. They have also been used to go door to door to check on some of the residents in town and used to assist with traffic control when the emergency services need a road closed.

It is important for every Amherst citizen to know the town subscribes to CODE RED Emergency Notification system. This program allows your community emergency management to make notifications to its citizens via land-line and cellular telephone. This system has been used several times in 2017. The Code Red system has a data base that it utilizes, but it is only as good as the information entered. Please go to the Town of Amherst website to learn more about this system, to sign up for the notification service, and to update your contact information. Emergency Management along with the Police and Fire Rescue departments also use social media as a way to inform the public.



Amherst Emergency Operations Center utilizes a variety of systems to stay in contact with state and federal resources during a major event. Primarily, this is done by telephone lines; however, we also utilize the internet. As a backup, we utilize Amateur Radio Emergency Services (ARES) to come in with their equipment and directly communicate with the EOC in Concord.

Respectfully submitted,

Matthew J Conley,  
Fire Chief & Emergency Management Director

## **Amherst Fire Rescue**

Amherst Fire Rescue Department has had an increasing number of calls from year to year with this one being no different. Our medical calls are up 5% and fire calls are about 2% higher. We continue to add quality providers to our Fire Rescue Department. Our membership is strong with 102 men and women that are either part time Emergency Medical Service (EMS) providers or On Call Firefighters.

We are able to deliver Advanced Life Support (ALS) 24/7 with our staffing of Emergency Medical Technician (EMT) Advanced or Paramedic level providers. Both of our Ambulances are licensed at the paramedic level. Additionally, with the departments dual certified staff, we have increased our ability to handle multiple emergency medical calls that come in at the same time, thus reducing the times we would have a mutual aid ambulance from another community come to assist.

Amherst Fire Rescue is known as a combination fire protection agency. It deploys full-time paid leadership and administration supported by a volunteer/on-call membership and the dual certified part time employees to provide 24/7/365 coverage. Amherst is unique in New Hampshire in that has been effectively able to maintain this structure even with a population that is greater than 10,000.

Our Fire Prevention Office provides education, life safety code enforcement and inspections for all residential and business properties in town. Additionally, we also offer child car seat installation inspections. Appointments for this service can be made by contacting us at 673-1545.

In addition to responding to calls that are considered an emergency, we also respond to service calls, which include but are not limited to lift assists, issues with smoke or carbon monoxide detectors. We have begun our File of Life Program for our senior members of the community. We have been to Parkhurst Place and the development known as Summerfields and we will be reaching out to other residents in our community.

Our initiative to becoming a heart safe community has begun. Since early summer we have instructed over 200 student athletes and coaches and an additional 230 being done this winter. This program will have us reaching out to other town departments and members of the public.

The Red Cross and Amherst Fire Rescue worked together on an initiative to get smoke detectors out to those that do not have them and have difficulties in attaining them.

Amherst Fire Rescue continues to build upon the relationships we have with our mutual aid partners. These relationships are a key component when it comes to large emergency responses as the need to work with one another is crucial when it comes to mitigating these emergency events.

This organization would not be what it is today without the dedication and commitment of the members. As Chief I cannot thank them enough for everything they do for our organization and our community.

Lastly, we are thankful to the citizens and organizations in town for their unwavering support of our organization. We will continue to work hard to provide the highest quality and most cost effective service to those that live, work or visit the Town of Amherst.

Respectfully,

Matthew J Conley

Chief of Department

**Amherst Town Library**  
**www.AmherstLibrary.org**

***Library Mission***

*Connecting people, stories, and ideas.*

***Library Vision***

*The Amherst Town Library is an essential, innovative community service and an accessible resource for people of all ages and backgrounds, enhancing our quality of life and affirming our sense of community.*

**2018 Statistics – Library Activity**

Circulation (total)	177,484
Adult print	53,545
Juvenile print	61,798
Digital/ Audiovisual	54,200
Total (physical) items in collection	62,033
Items added	5,767
Items withdrawn	5,498
Active patrons	5,518
New patrons	558
Meeting room use (reservations)	782
Adult program attendance	3,082
Children's program attendance	9,863

## **Library Services**

- diverse collection of books (for all ages) including bestsellers, graphic novels and large print, audiobooks for your CD/ MP3 player/ smart phone, eBooks & digital magazines, videos including the latest DVDs, video games, magazine and newspaper subscriptions, and music CDs
- interlibrary-loan for materials owned by other libraries
- free and discount coupons to local and Boston-area museums
- information and research services including general research, book club assistance, community information and referral, local history and genealogy, reader's advisory, article retrieval, and homework help
- test proxy and notary services
- tax forms
- photocopier (black/ white and color) and fax machine
- microfilm reader
- public meeting room space for community groups
- programs and events including educational and recreational programs for adults, and story times/ crafts/ performances and book clubs for children
- public computers with high-speed Internet access, networked and wireless printing, and public WiFi
- story times offered offsite at local preschools
- 24x7 services through the library website including book renewal, downloadable digital audiobooks, eBooks and e-Magazines, music and movies, museum pass and meeting room reservations, databases with magazine and newspaper articles, and more

*Respectfully submitted,*

*Amy Lapointe*  
Library Director

# **AMHERST POLICE DEPARTMENT**

## **Department Roster**

Chief Mark O. Reams  
Captain Anthony E. Ciampoli  
Captain Chad E. Blake  
Sergeant P. Derek Mahoney  
Sergeant Patrick A. Webster  
Sergeant Nicholas A. Skiba  
SRO Michael J. Knox  
SRO Heather E. Blase  
Detective John H. Smith  
Detective David P. Audet  
Officer James B. Crocker  
Officer Sarah D. Gacek

Officer Justin J. Gerome  
Officer Joseph P. Cerra  
Officer Kevin R. Kelly  
Officer Hans E. Chapman  
Officer Erik J. Haglund  
Officer Thomas L. Clement  
Officer Christopher M. Corey  
Sharon Higley, Executive Asst.  
Sally Long, Crossing Guard  
Patrick McNallen, Crossing Guard  
Frederick Hannon, Crossing Guard

The Amherst Police Department consists of two divisions – the Operations Division, comprised of our uniformed patrol officers - and the Support Division, comprised of our court prosecutor, detectives, and school resource officers (SRO's). Beginning in 2004, the Amherst Police Department became the first agency of its size in the region to employ SRO's at both the middle and high school levels. Since 2004, Officer John Smith served as the SRO assigned to Souhegan High School. In 2018, Officer Smith accepted a new assignment to the detective bureau which resulted in the first SRO selection process in 14 years. An interview panel was formed which consisted of Souhegan High School staff and administrators, members of the public at large, and a police department representative. In March of 2018, the committee unanimously selected Officer Heather Blase to become the next Souhegan High School SRO.

Our SRO's are valued assets in their schools, and have established vital relationships with staff, students, and parents which allow both the Amherst Police Department and SAU #39 to provide the best student services possible. Modern police agencies focus on community policing - the building of true partnerships with the community wherein police and citizens work together to solve public safety problems. Community policing is not merely a program or series of programs, but is instead an overall philosophy. Our SRO's represent that philosophy in its truest form.

Although there is no SRO assigned to the Clark School or Wilkins School, the Amherst Police Department conducts daily check-ins at both schools and has done so since 2013. At random times during the school day, uniformed officers stop in at each school and conduct brief safety checks. Not only is officer visibility helpful from a safety standpoint, but students and staff have a daily opportunity to meet with an officer and discuss any concerns or questions that they might have. It also gives students the chance to become familiar with police officers long before they graduate to the Amherst Middle School. In 2018, officers conducted 321 school safety checks at the Clark and Wilkins Schools.

As part of the strategic planning process which began in 2013, the Amherst Police Department instituted a biennial community survey. The 2013, 2015, and 2017 surveys have consistently identified traffic safety and property crime as the two primary public safety concerns in town. With that feedback, the agency has focused upon increasing its police presence along residential roads in order to raise neighborhood traffic safety awareness. Steady police presence is required along Amherst's major state highways due to their enormous traffic volume (Route's 101 and 101A alone account for 66% of Amherst's total yearly motor vehicle accidents). However, the Amherst Police Department has endeavored in recent years to maintain an appropriate police presence along our *state* roads while at the same time increasing patrol visibility along our *town* roads. Over the last three years, we have increased that uniformed patrol activity along our town roads by ten percent.

Alongside improved traffic safety, the agency has also sought for the last several years to reduce residential property crime through increased neighborhood presence. Over the last two years, residential property crime has decreased by 19%. In addition, the overall crime rate in Amherst has decreased by 23% since 2015. The agency remains focused upon the prevention of crime and injury through education and visibility in the community while continuing to apply our investigative training and experience to those crimes which have already been committed.

The men and women of the Amherst Police Department strive daily to help keep our community safe, and would like to thank the citizens of Amherst for their support. We pledge to provide the most professional and efficient level of service possible to our town as we fulfill our Department Vision Statement – *to promote safety, foster justice, and inspire trust.*

Respectfully Submitted,

Mark O. Reams, Chief of Police

**AMHERST POLICE DEPARTMENT**  
**Annual Activity**

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Miles of Patrol</b>	232,395	229,550	231,449	232,875
<b>MV Crashes</b>	290	394	389	352
Injuries	32	44	36	29
Fatalities	0	0	0	0
<b>Arrests</b>	532	501	434	406
Adult	466	445	378	348
Juvenile	66	56	56	58
<b>Total Crimes</b>	1,214	1,126	1,004	932
Arson	2	1	0	1
Assaults	34	34	35	47
Criminal Threatening	13	13	9	9
Criminal Mischief	31	51	41	46
Burglary	10	17	12	5
Criminal Trespass	15	15	8	26
Disorderly Conduct	13	6	9	10
Drug Violations	167	153	129	59
Drunkenness	8	44	41	12
DWI	52	60	45	62
Fraud/Forgery	129	109	79	91
Homicide	0	0	0	1
Liquor Law Violations	42	40	25	14
Sexual Assaults	6	6	14	15
Stolen Motor Vehicle	4	1	5	3
Thefts	191	124	107	120
Robbery	1	0	0	1
<b>Traffic Stops</b>	11,166	10,826	10,820	13,580
<b>Incidents</b>				
Alarm Calls	586	569	536	525
Animal Complaints	281	233	296	283
Assist Motorists	408	326	374	363
Building Checks	24,621	23,278	23,820	23,595
Vacant House Checks	3,701	3,798	3,819	3,994
School Safety Checks	333	351	332	321
Directed Patrols	9,897	9,899	9,730	10,059
Disturbances	69	61	76	105
Vehicle Complaints	484	416	525	503
Pistol Permits	239	221	81	71
Police Service	903	813	800	859
Suspicious Activity	367	433	357	376
911 Hang-up	46	43	60	49



# AMHERST PUBLIC SAFETY COMMUNICATIONS CENTER

## **Full Time Roster**

Gerry Beland  
Danielle Gardiner  
Eric Miron  
Christine Fowler  
Benson Goodwin

## **Part Time Roster**

Richard Todd  
Pamela McKinney  
Ray Anderson  
Noemi Bickford

The Amherst Public Safety Communications Center (APSCC) is the central hub for the coordination and response of our town's emergency services. The APSCC has been providing quality police, fire, medical, and public works emergency dispatch services to the citizens of Amherst since 2005. Direct oversight of the center is handled by the Chief of Police, while scheduling and day to day operational matters are handled by the center's Communications Coordinator, Gerry Beland.

The APSCC cares for our community 24 hours a day, seven days a week. Each APSCC Communications Specialist is committed to our community and is ready to respond to any emergency. Our dispatchers undergo regular training in all aspects of emergency dispatch communications and are required to complete continuing education courses to meet state and national Emergency Medical Dispatching licensing requirements.

Our Communications Specialists log an average of over 52,000 calls for service each year in their computer dispatch system. In 2018, the APSCC center logged over 57,000 calls – the highest number since 2008. Included within that figure are approximately 1,200 incoming Emergency 911 calls, 4,000 non-emergency calls for service, thousands of general information phone calls, and roughly 3,200 walk-in lobby visitors each year.

The APSCC is continually engaged in maintaining and improving our communications infrastructure and level of service to the community. In recent years, the APSCC has established dedicated emergency phone lines to each of our schools, developed a network of state-of-the-art microwave antenna radio towers, and has received grant funding to create a town-wide radio repeater system which will eliminate radio transmission "dead spots". In 2018, the APSCC upgraded the telephone recorder system, replaced aging radio console computers, and improved the VHF backup radio system.

The members of the Amherst Public Safety Communications Center would like to take this opportunity to once again thank the citizens of Amherst for their support, and pledge to continue to provide the highest level of customer service and professional dispatching services to the citizens of our community.

Respectfully Submitted,

Mark O. Reams

## **AMHERST RECREATION**

2018 was another great year in the books for the Amherst Parks and Recreation Department

In the Winter of 2018 we opened both ice skating rinks for the season in early January. If you remember last winter Mother Nature had many moods. Some weeks it was 15 degrees and we got a foot of snow and other weeks we had 70 degrees with rain and the snow was gone. This did not stop our Thursday Night Lights program from having another successful season taking 81 kids to Crotched Mountain to ski and snowboard. Basketball also had success with teams in both Travel and our new and improved Hoops program. The success of these teams came down to the dedication and love for the sport our coaches showed our athletes.

February Vacation Outdoor Discovery Camp offered a day camp where participants got to hike, play games, discover nature and work on their talent shows for the week. We also organized and ran a Safe Sitter Babysitting course and a Paint and Sip Class for those who were not participating in the day camp. All of the February Vacation programs kept kids safe and busy for the week. We look forward to seeing many returning for February of 2019.

Spring in 2018 took a while to get going but once it did, baseball and softball took the field for the season. We were fortunate enough to have enough sponsorship donations to be able to install a batting cage on Bean Field and portable pitching mounds on both Bean and AMS fields. A huge thank you to Mile Away Restaurant for their support in the batting cage project. Participation numbers continue to grow in baseball. One great part of the success of baseball has been the excitement and dedication our coaches have put forward. Thanks to all of the coaches and parents who have assisted in making our baseball and softball programs such a success.

As the summer season rolled around, camps started up. We had a great turnout for summer camp programs. There were many sessions of the Baboosic Lake Summer Camp that were full with a waiting list. Outdoor Discovery also saw an increase in participation due to allowing daily registration. Campers from both camps had the option to attend field trips and go on local trips around Amherst.

In partnership with Breakin Chains Disc Golf we started a league night at Birch Park. On Thursday nights, from May –October, we had 41 golfers playing on the course. We look forward to this partnership we have with Breakin Chains as well as watching our league night continue to grow.

Our Summer Concert Series was very well attended with most events seeing between 200 and 300 people. It is always great to be on the Village Green on a Tuesday night in the summer. Families are sat on the green enjoying the music, playing games, picnicking and watching time pass. Some of our favorite bands returned including Robert Alwarden and Friends, The Bat Magoon Band and the Amherst Town Band. We also enjoyed the addition of the Block Party with DJ Porter Dodge.

The Amherst Parks and Recreation Department offered a variety of trips in the recreation bus. These trips were for folks of all ages and included diner trips, brewery tours, Castle in the Clouds, A trip to the Red Sox, Boston Flow Show and many more. If you have an idea for a trip we would love to hear about it and see if we can get a group to participate. In 2018 we started MOM's (Moms on Mountains). The first three trips for MOM's are ski trips to Mount Snow, Okemo and Waterville Valley. Although this program is called MOM's, dads are more than welcome to participate.

The fall program ended up with fall soccer and fall baseball. Something we have strived for in the past few years is to make our youth sports programs for the older kids more competitive. What we have done to achieve this is reach out to surrounding towns to create mini-leagues. These mini-leagues have worked really well and have allowed our athletes to play kids from other towns in a more competitive atmosphere while still keeping things recreational and not all about winning.

Many of our adult programs have grown in popularity. These include the Adult Exercise offerings, Makerspace memberships and enrichment classes as well as a lot of the outdoor offerings. The Amherst Makerspace has done a great job in obtaining new equipment for the space. As they continue to grow, they are offering more enrichment classes for the public. Many of the classes are created to teach us how to use a certain piece of equipment. Please see our website for all that Makerspace has to offer as well as upcoming classes.

Peabody Mill Environmental Center (PMEC) has been financially self-sustainable for the last three years. In years past PMEC received funding from taxation. Through the strategic Planning process, a plan was made

to make PMEC self-funding and at the same time grow the program offerings. We are very fortunate to have some amazing staff at PMEC who have worked to achieve this goal in our plan. The program offerings have doubled and the building is now open 5 days a week instead of just two. The facility itself has also become a hub for birthday parties, quilting groups and adult exercise classes and scouting programs. If you have a love for the outdoors, we highly recommend you looking into all that PMEC has to offer on our website.

## **Parks & Facilities**

Birch Park continues to grow into a beautiful park. In the past year we have added additional basket locations to each of our holes so we have the ability to offer a variety within the same course. Our parks crew has done an amazing job at Birch Park planting grass along the fairways, and the cleanup from the logging that happened in 2017. The course has grown to be a very popular place within the disc golf community. It is very rare to be alone at Birch Park on any day of the year. In late August we worked with the Office of Community Development in installing a trail counter on the course. In a normal 3-day period we had 150 people come out to play disc golf.

Baboosic Lake Town Beach has continued to be a very popular attraction for many. In the summer of 2018 our had weekend and holiday usage numbers reach unsafe levels for our staffing. Instead of making adjustments to our staffing we decided it would be better to limit the number of users to the beach. Going forward the Baboosic Lake Town Beach will be for Season Pass holders and Amherst Residents and their guests only on weekends and holidays. In turn we hope that Amherst Residents are able to enjoy their town beach and all of the amenities it has to offer.

In August of 2018 we installed two bocce ball courts on Buchanan Park located on Middle Street in the Village. Buchanan Park was donated to the Town of Amherst by James and Joan Roantree in 1968 as a place for all Amherst Residents to enjoy. Please stay tuned for the announcement of a bocce ball league starting up in the spring and summer of 2019.

In August of 2018 we accepted the resignation, with regret, of Program Coordinator Amber Kear. Amber had been with the department for nearly 4 years. During Amber's tenure we saw great expansion in both youth sports and both active and passive recreational programming. Amber knew every child in Amherst by name and worked tirelessly to make sure all volunteer

coaches had what they needed for the upcoming sport season or program they were running. We want to thank Amber for everything and wish her success in her new endeavors. Our new Program Coordinator, Rachel O'Sullivan started with the department in mid-October and has been a great addition to our team. Rachel comes to Amherst Parks and Recreation from UNH where she studied Recreation Management and Outdoor Education. Rachel is a very quick learner and we are excited to have her on board.

As you can see the Amherst Parks and Recreation Department has had a busy year in all areas. We are very fortunate to have the support of both the Town Official's and the citizens of Amherst. The Recreation Commission has been a great asset to our growth in giving us guidance and ideas of to be even better. I also would like to thank the 100's of volunteers who help us with youth sports and events. This department would not function if it wasn't for your continued support and valuable time that you give to us. Lastly, I would like to thank the wonderful staff of the Amherst Parks and Recreation Department. I feel very fortunate to have such a great team. Every single one of you should be very proud of the work you did in 2018.

Sincerely,

Craig Fraley

Amherst Parks & Recreation Director

**TAX COLLECTOR'S REPORT**  
**JULY 1, 2017 - JUNE 30, 2018**

	2018	2017	2016
<b>Uncollected Taxes</b>			
Property Taxes		4,400,916.70	
Land Use Change		34,300.00	
Yield Taxes			
Excavation Taxes			
Septic		6,704.53	2,321.48
Property Tax Credit Bal.		-86,333.98	
<b>Taxes Committed</b>			
Property Taxes	22,125,446.00	22,673,807.00	
Land Use Change	39,250.00	129,910.00	
Yield/Taxes Gravel Tax	172.84	1,380.06	
Adjmt/FY17 Ret'd Cks		5,889.07	
Septic	15,416.32	46,826.96	
<b>Overpayment</b>			
Property Taxes - Refunds		78,915.90	
Interest on Late Tax	4.39	79,795.35	
<b>TOTAL DEBTS</b>	<b>22,180,289.55</b>	<b>27,372,111.59</b>	<b>2,321.48</b>
<b>Remitted to Treasurer</b>			
Property Taxes	18,445,981.61	26,824,602.80	
Land Use Change	39,250.00	151,390.00	
Yield/Gravel Taxes	172.84	1,380.06	
Interest	4.39	79,795.35	
Conversion to Lien		235,672.12	
Septic	8,703.56	48,999.51	2,321.48
<b>Abatements Made</b>			
Property Tax		21,484.01	
Land Use Change		6,500.00	
Yield Taxes			
Septic			
<b>Uncollected Taxes End</b>			
Property Taxes	4,153,106.80		
Land Use Change			
Yield/Gravel Taxes			
Septic	6,712.76	2,287.74	
Prop Tax Credit Bal.	(473,642.41)		
<b>TOTAL CREDITS</b>	<b>22,180,289.55</b>	<b>27,372,111.59</b>	<b>2,321.48</b>

## SUMMARY OF TAX LIEN ACCOUNTS

	2017	2016	2015	2014&PRIOR
Unredeemed Liens		218,186.55	119,454.20	97,105.91
PT Liens Executed	253,799.53			
Interests & Costs	692.69	18,459.58	27,178.75	46,448.37
Refunds/ADJ				
<b>TOTAL DEBTS</b>	<b>254,492.22</b>	<b>236,646.13</b>	<b>146,632.95</b>	<b>143,554.28</b>
<b>Remittance</b>				
PT Redemptions	24,578.08	122,567.83	95,502.44	41,057.74
Interests & Costs	692.69	18,459.58	27,178.75	46,448.37
Abatements/Adjustments		-1,645.29		
Liens Deeded		4,008.21	4,017.79	16,080.75
Unredeemed Liens	229,221.45	93,255.80	19,933.97	39,967.42
<b>TOTAL CREDITS</b>	<b>254,492.22</b>	<b>236,646.13</b>	<b>146,632.95</b>	<b>143,554.28</b>

Respectfully Submitted,  
Gail P. Stout  
Tax Collector

**REPORT OF THE TOWN CLERK  
FOR YEAR ENDING JUNE 30, 2018**

	AUTO	
15,144	REGISTRATIONS	\$ 2,746,947
	MOTOR VEHICLE	
2,704	TITLES	\$ 5,408
	MUNICIPAL AGENT	
15,037	FEES	\$ 45,144
	BOAT	
237	REGISTRATIONS	\$ 4,664
	BOAT AGENT FEES	\$ 1,585
2,189	DOG LICENSES	\$ 12,373
19	PARKING FINES	\$ 285
54	DOG FINES	\$ 1,825
	VITAL RECORDS	\$ 2,710
	UCC	\$ 2,550
	MISC. INCOME	\$ 136
		<hr/>
		\$ 2,823,627

Motor vehicle permits are up again this year. Residents are buying more new cars again due to the improving economy. The one check system has been going well and we are finding that we are accepting more credit cards even though we have to charge an extra 2.79% fee.

We are continuing to process boat registrations, thereby keeping the fees in town rather than sending them to Concord.

We thank you for your continuing support and we hope to add other services that may become available. Currently we are doing auto registrations on line, dog licenses, birth, marriage and death certificates as well.

Don't forget to vote in the upcoming elections and please bring your photo ID.

Respectfully Submitted,

Nancy A. Demers, Town Clerk



**Town Treasurer’s Report FY18**  
**7/1/17 to 6/30/18**

**BANK ACCOUNTS/Balances**

Citizens Bank General Fund Municipal Checking balance 6/29/18 – \$16,173,386.58  
Bar Harbor Bank credit card account balance 6/30/18 – \$305,341.71  
Century Bank Money Market Account balance 6/30/18 – \$421,423.34  
Enterprise Bank ICS Account balance 6/30/18 – \$630,498.47  
Citizens Bank Investment Account balance 6/29/18 – \$226,749.38

**EXPENSES**

**Schools**

Amherst - \$20,765,512.00 (FY17-\$19,706,215.00)  
Souhegan - \$12,263,790.00 (FY17-\$11,902,427.00)

Hillsborough County            \$2,159,545.00 (FY17-\$2,151,794.00)

**Town Expenses (excluding county and schools)**

\$9,442,267.75	Payables (includes loans/bonds principal/interest payments)
\$5,025,888.71	Payroll (includes Federal Taxes/VALIC/Benefits/MA Tax)
\$774,126.92	Town Clerk car registration to the state (FY17-\$749,174.12)
<u>\$15,700.50</u>	<u>Credit Card fees (FY17-\$12,902.77)</u>
\$15,257,983.88	Total

**REVENUE**

**Taxes**

Total collected for FY18 (checks/cash, credit, lockbox, ACH, wire transfer)  
\$43,957,327.50 (FY17-\$42,687,325.06)

**Town Revenue other than taxes**

\$3,010,371.47	Town Clerk (FY17-\$2,787,850.30)
\$611,841.16	Highway Block Grant
\$581,608.01	Rooms/Meals Tax share
\$568,591.83	Recreation Revolving Account
\$396,738.55	Amherst EMS
\$220,319.89	Department of Public Works
\$130,140.71	Office of Community Development
\$55,256.14	Police
\$9,787.25	July Fourth Revolving Account
<u>\$133.12</u>	<u>Assessing</u>
\$5,584,788.13	Total

**INVESTMENTS**

Each tax cycle investment possibilities are researched to include available interest rates, liquidity, and compliance with the NH investment RSA.

**Liquid Accounts (invested tax dollars)**

July 2017    9.5 million dollars was invested in the Money Market account at Century Bank at 1.05 %  
5 million dollars was invested in the Insured Cash Sweep (ICS) account at Enterprise Bank at 1.05%

December 2017    8 million dollars was invested in the Money Market account at Century Bank at 1.35 %  
5.5 million dollars was invested in the Citizens Bank Collateralized Investment Account at 1.35%

**Interest earned in FY18**

Century Bank -    \$45,541.99

Enterprise Bank - \$21,139.63

Citizens Bank -    \$26,749.38

**Total Earned    \$93,431.00**

**Certificates of Deposit (CD)** - Money invested at Century Bank came from the Unassigned Fund Balance and early tax collection money.

Century Bank - \$2 million invested in a three-year CD interest rate 1.35% - \$15,166.40

Century Bank - \$3.75 million invested in a three-year CD interest rate 1.35% - \$28,652.44

**Total    \$43,818.84 (FY18 interest only)**

Opened February 2017, cashed/no penalty January 2018

Century Bank - \$2 million invested in a three-year CD interest rate 2% - \$23,114.20

Century Bank - \$2 million invested in a three-year CD interest rate 2% - \$23,114.20

Century Bank - \$2.5 million invested in a three-year CD interest rate 2% - \$28,892.75

**Total    \$75,121.15**

Opened January 2018, cashed/no penalty July 2018

43,818.15

75,121.15

118,939.99    Interest earned from CDs in FY18

118,939.99    Interest earned from CDs in FY18

93,431.00    Interest earned from the liquid accounts in FY18

212,370.99

**Total interest earned in FY18 --- \$212,370.99 (FY17-\$105,057.83)**

Elizabeth Overholt

## NASHUA REGIONAL PLANNING COMMISSION 2018 AMHERST MEMBERSHIP BENEFITS

NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data management assistance utilizing the latest technologies available. Membership in NRPC gives communities access to this wide range of services, some which are highlighted below.

**Transportation Planning:** Standardized and customized vehicular traffic, bicycle and pedestrian counts; circulation and corridor studies; traffic modeling; intersection analyses; road safety audits; pavement conditions surveys; traffic study reviews and parking studies.

**Land Use Planning:** Planning and Zoning Board staff support and training; draft ordinance and regulation review; special projects and research assistance; distribution of planning related fact sheets, guidebooks and educational resources; master plan development; capital improvement program preparation, and economic development consultation.

**Data Management and GIS Mapping:** Demographic, land use, transportation, natural resources and related data collection and analyses; individual municipal and regional base map sets; production of annual tax maps; natural features, water resources, trails and street mapping; and development of online interactive apps.

**Environment and Energy:** Electrical energy purchase aggregation for municipal and school facilities; consultation with local Energy Committees; MS4 Stormwater Permit coordination; Natural Resource Conservation planning; Hazard Mitigation Planning; and household hazardous waste collections.

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget was comprised of 69% federal transportation funding sub-allocated by the State of NH, 11% local dues, 9% Household Hazardous Waste program support, 5% local contracts, 2% direct State of NH grants, 3% from special services and miscellaneous revenue and 1% direct federal grants.

<b><i>Highlighted Amherst Membership Benefits</i></b>	<b><i>Estimated Value</i></b>
<b>ELECTRICITY SUPPLY AGGREGATION</b> <a href="http://www.nashuarpc.org/energy-environmental-planning/energy-aggregation">www.nashuarpc.org/energy-environmental-planning/energy-aggregation</a> NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory. In 2017, Amherst signed a 3-year contract with a competitive supplier as part of the aggregation. <b>Amherst savings since 2012: \$90,789 (compared to default rate).</b>	<b>NRPC Staff Time:</b> <b>140 hours</b>
<b>HOUSEHOLD HAZARDOUS WASTE COLLECTION</b> <a href="http://www.nashuarpc.org/hhw">www.nashuarpc.org/hhw</a> NRPC staff conducted 6 HHW collections in 2018 on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products: 5 events in Nashua, and 1 in Milford. Amherst residents could attend any of the events. 1,603 households participated in the HHW collections. <b>Amherst households served: 116 (7.2% of total)</b>	<b>NRPC Staff Time:</b> <b>500 hrs.</b> <b>Savings per event to NRSWMD: \$16,250</b>
<b>TRAFFIC COUNTING -</b> <a href="http://www.nashuarpc.org/transview">www.nashuarpc.org/transview</a> NRPC collected traffic counts at 7 locations and vehicle classification data at 2 locations in Amherst in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. NRPC collected an additional 23 locations at the request of Amherst officials. All counts are available to the Town for local planning initiatives.	<b>NRPC Staff Time:</b> <b>60 hours</b>
<b>BICYCLE AND PEDESTRIAN COUNTING</b> NRPC collected bicycle and pedestrian counts at 3 locations at the request of town officials.	<b>NRPC Staff Time:</b> <b>6 hours</b>
<b>GIS TECHNICAL ASSISTANCE</b> NRPC assisted the Amherst Community Development with characterization of stone wall features using LiDAR. NRPC also completed a 11-page map series showcasing trail systems on 11 conservation properties managed by the Amherst Conservation Commission.	<b>Estimated staff time:</b> <b>40 hours</b>
<b>TAX MAPPING</b> NRPC provides ongoing tax mapping services to the town including incorporation of updates and changes as recorded in the Hillsborough County Registry of Deeds	<b>Estimated staff time:</b> <b>40 hours</b>

Highlighted Amherst Membership Benefits	Estimated Value	
and reported by the town as well as minor cartographic adjustments as needed. Hard copy and electronic pdfs are made available to the Town.		
ONLINE GIS - <a href="http://nrpcnh.mapgeo.io">http://nrpcnh.mapgeo.io</a>	Estimated staff time: 40 hours Licensing fee \$6,000/year	
MapGeo, NRPC’s Live Maps App, is a public-facing resource for GIS property information in the region. The town’s website has links to this resource throughout its pages.		
TRANSPORTATION PLANNING ADMINISTRATION	NRPC Staff Time: 200 hours	
<ul style="list-style-type: none"><li>• Maintaining regional Transportation Improvement Program.</li><li>• Technical support for automobile, bicycle, pedestrian, transit, data collection.</li><li>• Data collection and analysis for implementation of the Congestion Management Process</li><li>• Traffic modelling for Metropolitan Transportation Plan, updated projections for Amherst local roads.</li><li>• Technical support for project applications to the State’s Ten-Year Transportation Plan.</li></ul>		
Payments to NRPC	FY 19 Membership Dues:	\$10,247
	Other Contractual Amounts in FY17 and FY18:	\$2,017

**REPRESENTATIVES FROM AMHERST TO NRPC:** NRPC extends its heartfelt thanks to the citizens and staff of Amherst who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Amherst. Special thanks to **Commissioners** Susan Ruch, Michael Dell Orfano and former Commissioner Martin Michaelis, and **Transportation Technical Advisory Committee members** Bruce Berry, Gordon Leedy and Eric Hahn.

*Respectfully Submitted – Jay Minkarah, Executive Director*

## REPORT OF THE CEMETERY TRUSTEES

The Cemetery Trustees are responsible for 6 Cemeteries, three are active, two are inactive, and one is under construction.

Locations are as follows:

Meadowview	Foundry Street	Active
Cricket Corner	Boston Post Rd.	Active
Chestnut Hill	Chestnut Hill Rd and New Boston town line	Active
Forestview	Merrimack Rd	Under Construction
Town Hall	2 Main Street	Inactive
Paupers	Rte. 122 across from Stearns Rd.	Inactive

These cemeteries are maintained under the supervision of the Cemetery Sexton Perry Day, one seasonal 40-hour a week employee and several summer employees.

The granite wall at the Town Hall Cemetery has now been completely reconstructed by Anthony Luongo. The south side of the wall was reconstructed in the spring 2018 and the north side reconstructed in 2017.

In March of 2018 Warrant Article 32 and Article 33 passed. This stated: Shall the Town vote, in accordance with RSA 31:19-a (II) to discontinue the Cemetery Lots Fund, previously established by town meeting in 1987, and transfer the balance in the amount of \$79,381.13 and accumulated interest, to the Town Treasurer. This article was contingent on the passage of Article 33.

Article 33 stated: Shall the Town vote to establish a Cemetery Expendable Trust Fund pursuant to RSA 31:19-a, and to authorize the expenditure of income and principal for the maintenance capital improvements, and construction of all cemeteries and to raise and appropriate the sum of \$79,381.13 and accumulated interest, and deposit same into the Cemetery Expendable Trust Fund and further to designate the Cemetery Trustees as agents to expend. Said funds shall come from the monies available as a result of the passage of the preceding article (32) and no part of this appropriation shall be raised through taxation. This article was contingent of the passage of Article 32.

Congratulations to Lisa Eastland who was voted into another 3-year term as a Cemetery Trustee.

Planning was initiated for Forestview Cemetery and the cemetery trustees would like to start excavation in 2019. It is estimated that the grounds will take 2 years of preparation before any burials can take place.

The Cemetery Trustees would like to thank the Amherst Garden Club for the spring bulbs that they planted by the entrance gates at Meadowview Cemetery.

Respectfully submitted,

Cemetery Trustees;  
Marie Grella, Chair  
Lisa Eastland  
Cynthia Dokmo

## BURIALS – 2018

### MEADOWVIEW CEMETERY

Stillman, Marilyn	05/04/2018
Heinemann, Elizabeth	05/15/2018
Crocker, Esther	05/16/2018
Ullrich, Bruce	05/18/2018
Logan, James	05/19/2018
Logan, Ann Murray	05/19/2018
Morley, Laurette	04/21/2017
Cannon, Brian	06/11/2018
Cannon, Catherine	06/11/2018
Bachman, John	06/11/2018
Linscott, Irene	06/14/2018
Drobat, Margaret	06/15/2018
Rowe, Helen	06/29/2018
Powell, Ellen	07/14/2018
Plante-Chamberlain, Catherine	08/15/2018
Colbourn, Martha	09/08/2018
O'Mara, Michael	09/15/2018
Lehr, Roger	09/22/2018
Dokmo, Lewis	09/22/2018
Dokmo, Nathaniel	09/22/2018
Smith, Darlene	10/13/2018
Smith, Roger	10/13/2018
Alusic, Donald	11/09/2018

### CRICKET CORNER CEMETERY

Frank Thorell	11/5/2018
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Submitted by:

*Perry Day 12/26/18*



## **Amherst Conservation Commission**

The Amherst Conservation Commission (ACC) manages Town properties acquired by donation, Town warrant or Conservation Fund assets, then set aside for wildlife habitat, passive recreation, water resource protection and related conservation purposes. The ACC makes recommendations on dredge and fill permit applications to the NH DES, and on private development proposals to the Town Planning Board and the ZBA. We meet on the second Wednesday of the month at 7:00 PM in the Town Hall. The Public is welcome.

In 2018, the ACC finalized its Conservation Plan which guides the Commission's activities and priorities and includes an inventory of the Town's natural resources. This plan also includes component management plans addressing Forests, Grasslands, Wetlands and Water Resources. The ACC made progress on further detailing and implementing these plans in addition to many other accomplishments in 2018, as noted below:

- Initiated an update of the over 20 year-old Town Forest Management plan utilizing iPads to digitally collect data on forest type and diversity which will yield more robust maps and aid future forest management efforts.
- Finalized a Grasslands Management plan which will guide meadow and hayfield management efforts and preserve important grassland bird habitats. A Grasslands workshop is being planned for 2019.
- Completion of the acquisition of the 15-acre Sky Meadow property on Austin Road which links the Betty Arnold Forest with the Town transfer station and provides for new trail extensions. One of these included the Bill Long Memorial bench and overlook donated by Sue Long and Opportunity Networks.
- Repair and replacement of aging infrastructure including many bog bridges, trail signs and blazes, new maps and the canoe/kayak take-out at the Rte. 122 Canoe Port. Of specific note is the construction of a new Highland Bridge crossing Joe English Brook providing safer passage and beautiful views of the brook and the nearby historic mill foundation.
- Organization and sponsorship of an Amherst Clean-up Day with support by the Town DPW which resulted in a large Town volunteer turn-out and the removal of over 400 bags of litter from the Town's roadsides.
- Completion and printing of a new Trail Brochure to better familiarize Town residents with over 25 miles of ACC maintained trails including QR code and web links to detailed maps of all Town trails.
- Acquisition of two new pieces of trail maintenance equipment in coordination with the Recreation Department; a trail groomer to improve hiking and x-country skiing conditions in the winter, and a mowing attachment that permits more effective maintenance of trails through our meadows.

The Amherst Conservation Commission looks forward to a busy and productive year in 2019 including the development of a Public Education and Outreach Plan, development of a property and easement monitoring program, and the continued acquisition and conservation of important open space.

## FOURTH OF JULY COMMITTEE

The heat didn't stop the crowds from coming to enjoy another wonderful celebration of Independence Day on July 4, 2018. This was the first time in 20 years that Nancy Head was not leading the 4<sup>th</sup> of July Committee. In her honor, the Amherst Board of Selectmen signed a proclamation naming July 4, 2018 "Nancy Head Day." What a perfect tribute for all that she has done for our community.

The festivities kicked off on the 3rd of July with the generous support of the Granite State Credit Union—without whom our fireworks would be dimmer. The ReMax Hot Air Balloon made another uplifting contribution to the fun. Face-painting and the Roaming Railroad kept the younger set smiling. Topping it off, there were lots of great food options, including delicious burgers and hot dogs courtesy of the Lions Club, pizza from Sal's of Milford, Paella from the Skybridge Café of Wilton, Jake's Ice Cream, Slush and Glo Sticks. Our entertainers outdid themselves, with amazing juggling feats by Bryson Lang and rhythmic drumming by Mamadou. The Amherst Town Band delighted audiences with popular favorites and finished their set with the perennially patriotic 1812 Overture.

Thanks to the myriad volunteers who helped make the 3<sup>rd</sup> of July a hot—and fabulous night! A special shout out to the Souhegan janitorial staff for making sure the evening went off without a hitch!

The fun continued on the 4th of July with many returning groups and organizations who marched in the parade, despite the heat, making it yet another memorable event. A big shout out goes to Katherine Lockwood for serving as our parade emcee—thank you! The parade was graced with several groups who had been unable to attend the past several years, including the Flying Gravity Circus and the Fountain Square Ramblers. New in 2018 were Extraordinary Arts, LLC and a John Deere mini tractor, decorated and driven by Amherst resident Ben Rousch. There were a good number of political campaign groups marching, as well as current Representatives Shannon Chandley and Peter Hansen.

Many local non-profits had booths on the green for the enjoyment of all. During the Reviewing Stand Ceremony, Kelly Frasca sang the National Anthem and Paul Spiess was awarded the Citizen of the Year Award by Bob Gibson, the president of the Amherst Lions Club. After the ceremony, the Amherst PTA wowed the crowd with "Under the Sea" from their spring play.

So many people in our community help to make the Fourth of July an event to be enjoyed by all. The town and school departments are always supportive, and we could not have the celebration without the tremendous help that they provide. Rolf Biggers of BMA Architectural Group, P.C. once again allowed the use of his

firm's parking lot for handicapped citizens. The Congregational Church of Amherst opened their doors to allow the public to use their facilities. Volunteers put on the fireworks, manned the booths on the village green, marched in the parade and put hours into making floats for everyone to enjoy. Volunteers and CERT personnel helped with the traffic, keeping the hundreds of cars moving smoothly on both days.

Jim Janson, Float Chair, did a great job organizing all the floats this year. Recognition was given to the Amherst Lions Club for Best Overall Float. The Amherst Republican Committee received the Best in Theme Award and the Chairman's Choice Award was presented to the Amherst Garden Club. Most Original honors were given to Ben Rousch, who decorated his John Deere tractor and drove it in the parade. Our thanks go to all who participated as marchers and on floats. It is always so much fun to see everyone participating in the parade.

Many thanks to Cliff Ann and Jim Wales of the Amherst Citizen who have done so much for so long to get the information about the Fourth out to the public.

Thanks, again, to our community-minded financial sponsor, the Granite State Credit Union, who has helped us with the fireworks display for many years. The committee works hard to raise about half of the cost of the bands and events; the Granite State Credit Union has made a significant contribution toward this effort. Thanks also to Rymes Propane and Oils Inc., who once again helped the committee in a fundraising effort that was very successful and much appreciated. Atlas PyroVision, Bot-L-Gas, Inc., J & J Party & Janitorial Supplies L.L.C., Shaw's Supermarket and Walmart also provided support. We are very thankful for their generosity.

The greatest thanks of all must go to the July Fourth Committee, those wonderful people, both past and present, who have made it all work. This year's committee included Kim Ayers, Terri Behm, Leslie Bennett, George Coddington, Tom Darnall, Diane DeSimone, Jen Eccleston, Christine Grayson, Nancy Head, Julie Hinse, Jim Janson, John Leary, Katherine Lockwood, Pete Moran, Liz Morgan, Mary Lou Mullens, Jeff Odhner, Deb Polatchek, Beth Powers, Gretchen Pyles, Tammy Rafferty, Betty Shankel, and Tilea Toy.

Respectfully,

Kim Ayers, Leslie Bennett, Jen Eccleston & Gretchen Pyles  
Co-Chairs, Amherst Fourth of July Committee

## **Amherst Heritage Commission Annual Report- 2018**

The Amherst Heritage Commission was established at Town Meeting on March 12, 2002 for the purpose of properly recognizing, using, protecting, and preserving the historic and heritage resources of the town of Amherst that are valued for their historic, cultural, aesthetic or community significance within their natural, built or cultural environments. As we come upon our 17<sup>th</sup> anniversary, we can look back with pride at our accomplishments, but also look forward to continuing our mission to preserve the rich heritage that we have in Amherst. The Amherst Heritage Commission shall have advisory and review authority to:

- a. Survey and inventory all historic and cultural resources within the town, conduct research and publish finding, assist and advise Amherst boards and commissions in supporting issues which address cultural and historic resources; coordinate activities of national, state and local organizations and reviewing matters affecting cultural and historic resources town-wide
- b. Receive gifts of money and property, in the name of the Town, subject to Selectmen approval, and manage such gifts for its proper use
- c. Establish partnerships with individuals, schools, local businesses, Town boards and organizations who share like interests in the preservation and conservation of the town's heritage resources

### **Accomplishments and Project Updates During the Past Year (2018)**

- a. The Heritage Commission sponsored, with support from the Freedom's Way National Heritage Area and the Historical Society of Amherst, several events during the year- "Hidden Treasures" events at Haseltine Trail and Village Walking tours in May 2018.
- b. The Heritage Commission completed its Town Hall Vault project. The project successfully inventoried, catalogued, stored, installed new shelving as required and identified documents in need of future preservation and digitization activity. The grant was funded by the Bertha Roger's Trust Fund. The results can be reviewed under the Heritage Commission web page, under the pull down tab "Historic Records in Amherst Town Vault".
- c. Continued to provide input and comments, as required, to the Planning Board, ZBA and Board of Selectmen when requested, via the Interdepartmental Review process from the Community Development office.
- d. Completed a Moose Plate License grant from the New Hampshire State Library, a Division of the NH Department of Natural and Cultural Resources, for conserving, digitizing and microfilming five archive

documents from the town vault and the Amherst Town Library. The digitized documents can be reviewed under the Heritage Commission web page, under the pull-down tab “Amherst Heritage Commission Moose Plate Grant”.

- e. Initiated planning for the restoration of the Brick School Foyer Project. First priority is to repair and preserve the front porch door and windows. Received funding from the Villagers Charter of Questers to commence the project. Anticipate the initial phase to be completed in 2019.

### **Looking Forward to 2019 (Projects for the Heritage Commission)**

- a. Continue to work with and attend meetings of other town commissions and boards, working groups and joint projects. Present briefings/status information as a minimum: Board of Selectmen, Conservation Commission, Historic District Commission, ZBA, and Amherst Planning Board.
- b. Continue to pursue activities and interest within the town to provide digital mapping tour guides, walking books, trail maps and other materials.
- c. Using LiDAR Imagery to document and locate stone walls in Amherst.
- d. Continue efforts to enhance the Historic Resource Survey by identifying town-wide sites of local historical interest and in digitizing the Historic Resource Survey and mapping of sites in Amherst.
- e. Continue to comment on Building Applications received from the Community Development Office, via the Interdepartmental Review process.
- f. Finalize the repair and preservation of the Brick School front porch door and windows
- g. Submit to the Board of Selectmen policy recommendations for their consideration for Metal Detection on public property.

The Heritage Commission is always looking for volunteers from town to assist or take on ownership of a commission project. All citizens are welcome.

The current members of the Amherst Heritage Commission, appointed by the Board of Selectmen are: **Regular Members** - Will Ludt (Chair), Conor Frain (Vice Chair), Mary Mahar, Larry McCoy, Lisa Montesanto and Tom Grella, ex officio Board of Selectmen. **Alternate Members** – John Bement

Respectfully Submitted,



Will Ludt  
Chair, Amherst Heritage Commission

## 2018 Annual Report: Amherst Town Library

The adjectives that best describe the Library's performance over the past year are strong and steady. Circulation remains solid at 16 items per capita. Digital materials have seen a huge increase. Programming attendance is also robust and we've been described as one of the busiest small town libraries in the state. We keep in touch with what patrons value and work steadily to both meet and anticipate their evolving needs. At a time when technology offers access to many applications over many devices, we have adapted as patron interest and use has evolved. This is perhaps the best testimony to a successful 21<sup>st</sup> century small library. We are relevant and we are ready for patron needs and questions.

Programming is very strong at both the adult and children's level with huge increases in attendance. One of the most popular programs this year was Ed Webster's *Everest, the Hard Way* which he offered twice on the same day. Both were filled with interested viewers who stayed late to chat and follow up with Ed. A two-part art series of a lecture followed by a connected film was also well received. Concerts brought people to the Library as usual, with the acclaimed classical Neave Trio as the featured ensemble for the annual Boardman concert offered by the Trustees of the Library. As always we are very grateful to the Friends of the Library who sponsored other concerts with a range of performers to appeal to many audiences. The "Tech Tuesdays" series was a hit as people brought their devices, learned and had some practical help in using the technology. "Libraries Rock" was the theme of the annual summer reading program and children and teens reached new heights of activity and enjoyed the connected programming. We offer periodic after-hours trivia programs for tweens and a STEAM story time for elementary age students, matching programming with current interests and school connections. The PEEPS diorama contest was wildly successful with over 70 entries as families recreated a favorite book or movie with Easter candy.

The Library digitized and conserved the Amherst Library Society Record Book which begins with the Constitution of the Amherst Library Society in 1793 and moves to the incorporation of the Society in 1797 and continues with records to the Society's dissolution in 1832. This work was funded by private donation and the generosity of the Questers Nipmugs. We also worked with the Heritage Commission to rehouse some copies of historical tax records from the Town Vault to the Library as well as some volumes with miscellaneous information on New Hampshire history. All these materials are available to patrons and staff are ready to help make them accessible.

Both the adult programming and the digitalization and conservation work were the special purview of Ruslyn Vear who retired this year after 23 years of service at the Library. The NH Library Association honored her with the 2018 READS award of excellence for her outstanding contributions. Saying goodbye is always difficult and this year we lost Helen Rowe who had been a long-time Library Trustee. We said goodbye to library assistants Lucienne Foulks, Becky Bolin and Jane Pollio

and welcomed new staff Peg Bennett, Raquel McFee and Lisa Walker. The Library is fortunate to have a dedicated staff who work well together and stay with us over time, so each retirement or loss is deeply felt, and we appreciate the professionalism and warmth that staff offer the community.

We also are very appreciative of some special gifts this year. The Souhegan Valley Guilt Guild has loaned the Library an alphabet quilt series which hangs in the Children's Room. Artist Susanna Reis gave the Library a beautiful stained glass lamp for the Main Reading room in memory of her father, and we are truly grateful for a very generous bequest from the Doris Jones Charitable Trust. She had been a long-time patron and supporter of the Library and we remember her enthusiasm for the role of the Library in community life.

The facility must evolve as the collection and programming do and so we've worked on technology this year. We've installed the VoIP phone system with modern flexible functionality, and upgraded a "peer to peer" network to a full domain control server for improved staff efficiency. We have contracted with Stibler Associates to create a space plan for staff space now that we have largely completed renovations of the main floor of the Library where patrons browse, relax, enjoy programs and concerts, and connect with others in the community. The Library is as much a community center as it is a place to check out materials, and we have made improvements over the past several years that use capital reserve funds and fund raising rather than asking residents to fund them out of the Library budget or through a warrant article. Having reliable community support makes all the difference in our ability to keep the Library attractive and comfortable. There is a new couch in the children's room, paid for by the Friends of the Library. It's very attractive and easy to maintain so it makes a beautiful focal point in the room for parents and children to relax and explore materials. The Friends help us with so many things that enrich our programming and facility! We have a new lamp post out front which looks lovely among the attractive plantings planted and maintained for us by the Amherst Garden Club, a partner in making the Library a pleasing place to stop in the village. They even helped us offer "Plant Identification Apps for your Phone" this year. We thank both the Garden Club and the Friends of the Library for all they do to help us throughout the year. We couldn't keep the Library the asset it is in the community without them.

Every year we thank the Department of Public Works for helping us with building maintenance and accessibility. And every year we mean it. No department of the town government works alone and being able to partner with DPW this way is important. Collaborating with the Recreation Department to give preschoolers an opportunity to combine storytime with ice skating is just one way we work together to make Amherst a good community to live in. We will continue to partner with town departments and other community groups to keep the Amherst Town Library a strong, steady and reliable resource for those who live here.

Nancy T. Baker, Chairman  
Amherst Town Library Board of Trustees

## **MEMORIAL DAY OBSERVANCE**

Friday May 25, 2018

The Town of Amherst, NH had all flags lowered in respect for deceased Veterans.

The parade formed on the large common at 5:30 p.m. and stepped off at 6:00 p.m.

Amherst's observances are a reflection time when the community comes together in Patriotic Thanksgiving for the lives given for the preservation of freedom.

Parade participants lead by Parade Marshall Colonel Charles Pyle, U.S. Marines, marched and spectators joined the walk as one unit, quietly and respectfully to several monument locations.

At each site there were wreaths place by our Town Administrator and Selectmen. A 21-gun salute was executed, Taps was played and there was a raising of the flags.

Army National Guard Chaplain Mark Forester offered prayer at all locations.

A special Thank you to our Parade Marshall, Colonel Pyle, U.S. Marine, the Amherst Middle School Band, the Souhegan High School Band, the Amherst Fire Department Color Guard, the Amherst Police Department, Selectmen, Veterans, Dignitaries, Guests, DPW, and townspeople.

It was announced that Theresa Marie Grella will be chairperson of the Memorial Day Parade starting Friday May 31, 2019

Respectfully Submitted,

Marie Theresa Grella  
Former Chairman



**Supervisors of the Checklist 2018 Report**

Three Supervisors of the Checklist are elected with staggered terms of six years to serve the voters of Amherst.

Donni Hodgkins	Term Expires 2020
Jeanne Ludt	Term Expires 2022
Margaret “Maggie” Paul	Term Expires 2024

**Duties of the Supervisors include the following:**

- 1. Determine if an applicant is legally qualified to vote
- 2. Update the Checklist of registered voters with new voter registrations and any status changes
- 3. Maintain and update the voter files in the Town Clerk’s Office
- 4. Attend periodic training sessions held in Concord
- 5. Hold periodic mandatory supervisor sessions and post notices in advance
- 6. Educate voters about any changes to voting procedure or law
- 7. On Election Day, supervisors are to be present before, during and after elections to set up, register voters, facilitate party changes, do data entry, and tally numbers required by the Secy. of State’s Office. Following an election, supervisors enter any new voter applications and status changes into the database and scan checklists to record voter history.

During the calendar year between Jan. and Dec. of 2018, the following elections took place:

Town Election – March  
Primary Election – September  
General Election - November

As of the last General Election in Nov. 6, 2018, we have 9241 voters registered in Amherst.

Dem	2569
Lib	13
Rep	3295
Und	3364

## **AMHERST TREE LIGHTING CEREMONY**

December 7, 2018

This wonderful community event traditionally takes place on the Friday before the second Sunday in December. It kicks off the events that occur throughout town during the Amherst Tree Lighting Festival. We continued to use the former Memory Tree in the Village Green near Town Hall as our town lit tree this year.

The Amherst Fire Rescue beautifully strung the LED lights on the tree, complete with a star at the top! The Amherst Department of Public Works assembled the stage for the performers and arranged for stage lighting. Selectman Reed Panasiti graciously worked the Town's sound system again this year, so that everyone could hear our performers.

To add to the quaint village atmosphere, Boy Scout Troop 22 roasted chestnuts by an open fire and served hot cocoa; and the Village Bible Church shared popcorn and homemade cookies with the audience.

Kim Whitehead and her father, Charlie Vars, emceed the ceremony—introducing the performers, honoring our service men and women, and hamming it up with Santa.

Everyone enjoyed listening to the SHS A-Cappella Singers, Amherst and Mont Vernon Girl Scouts, Cub Scout Pack 613 accompanied by the SHS Bell Ringers, and Kyra Whitehead sing popular holiday songs. We were also honored with a song by the Souhegan Valley Chorus and the reading of 'Twas the Night Before Christmas by Gerry St. Amand this year.

Thanks also to Marilyn Peterman, who shared the story about Hanukkah; and Andrea Maniglia with the Amherst Garden Club, who told us about the Memory Tree.

The Amherst Police Department chauffeured Santa and his elves to the Village Green so that Santa could count down the lighting of the tree.

Thank you to everyone involved for making the Amherst Tree Lighting Ceremony a memorable event each year!

Much appreciation,  
Michelle Arbogast  
Chair, Amherst Tree Lighting Festival

# AMHERST TRUSTEES OF THE TRUST FUNDS FOR FISCAL YEAR 2017

July 1, 2017 – June 30, 2018

## **Summary of Duties**

The basic duties of the Trustees of Trust Funds (the “Trustees”) involve the collection, management and investment of trust and capital reserve assets, and the accumulation and distribution of income and principal amounts per the trust/gift instrument or the Town/School District Meeting authority. The authority to administer Town trust funds is vested solely with the Trustees and the income from such funds cannot be remitted to the Selectmen for purposes contrary to the judgment of the Trustees. Trust funds include private gifts/bequests that have been accepted by the Selectmen, capital reserve funds, and trust funds that have been created at Town meeting or at the Amherst School District Meeting or as a result of warrant articles voted on favorably by the town.

Trust funds do not include the general working capital of the Town or bond proceeds.

### **Overview of Duties**

- Invest funds prudently
- Control and monitor receipts and disbursement of funds
- Adopt Investment Policy annually
- Annual fund reporting to the State
- Hold periodic public meetings

**Activity Highlights** - *Additional information can be found in the meeting minutes posted to the Trustees of the Trust Funds web page at <http://www.amherstnh.gov/trustees-trust-funds>*

MS 9 and MS 10 annual reports for the period ending June 30, 2018 and filed with NH Dept. of Revenue, by September 1, 2018.

## **Capital Reserves**

Town of Amherst deposit requests approved in the amount of \$500,000 to the Capital Reserve Funds per the March 14, 2017 town vote in favor of warrant articles 26, 27, 29, 30, 31, 32, and 35.

Town of Amherst withdrawal request approved in the amount of \$17,109 from the Computer System Capital Reserve Fund for a Dell server.

Town of Amherst withdrawal request approved in the amount of \$11,503 from the Computer System Capital Reserve Fund for replacement radio system computers, software and related hardware.

Town of Amherst withdrawal request approved in the amount of \$74,853 from the Bridge Repair and Replacement Fund for Continental Paving Company.

Town of Amherst withdrawal request approved in the amount of \$17,953.98 from the Library Expansion Fund.

Town of Amherst withdrawal request approved of in the amount of \$35,875 from the Communications Fund.

### **Cemetery Trust Funds**

Cemetery Trust Fund deposit request approved in the amount of \$600 to the Cemetery Unrestricted Fund. This amount represents tomb fees collected by the Town of Amherst for the last two years (FY16 and FY17), and is in accordance with the Memorandum of Understanding between the Board of Selectman and the Cemetery Trustees.

Cemetery Trust Fund withdrawal request approved in the amount of \$15,653.82 for cemetery maintenance in support of the objectives outlined in the Perpetual Care Fund.

Cemetery Trust Fund withdrawal requests approved in the amount of \$326.81 from the Perpetual Care Fund and the Unrestricted Fund for Geraniums.

### **Library Trust Funds**

Quarterly distribution of the earned income from 10 Library Trusts held by the Town of Amherst to the Library Trustees per RSA 202-A-22.

### **School Trust Funds**

The SAU 39 withdrawal request approved of \$8,059 from the Isaac Spaulding Trust for teacher training and development.

### **Scholarships**

A total of \$22,350 was awarded in July and August 2017 from various town scholarship trusts to graduating Souhegan High School students, class of 2017.

A total of \$2500 from the income earned in the Bradford-Long-Miles-Sullivan was transferred to principal per the Trust's instructions.

**TOWN OF AMHERST, NEW HAMPSHIRE  
DELIBERATIVE SESSION  
MARCH 13, 2018**

The meeting was called to order by Moderator Stephen Coughlan at 7:00 PM at Souhegan High School followed by the Pledge of Allegiance.

The Supervisors of the Checklist reported 41 voters checked in.

Mr. Coughlan reminded citizens that the Vietnam Moving Wall will be coming to Amherst on the grounds of Souhegan High School from July 19<sup>th</sup> to July 23<sup>rd</sup> thanks to Marie Grella who then led the Pledge of Allegiance.

Board of Selectmen Vice Chairman Peter Lyon introduced the Board of Selectmen: Chairman Dwight Brew, Tom Grella, Reed Panasiti and Mike Akillian. He also introduced Town Administrator James O'Mara, Town Clerk, Nancy Demers, Legal Counsel, Christopher Drescher, and Mary Guild, Executive Assistant. Vice Chairman Lyon then introduced the Department Heads: Gordon Leedy, Community Development Director, Matt Conley, Fire/Rescue Chief, Amy Lapointe, Library Director, Mark Reams, Police Chief, Bruce Berry, Public Works Director, Craig Fraley, Recreation Director, and Gail Stout, Tax Collector.

Members of the Ways and Means Committee were introduced by Chairman John D'Angelo: Sarah Bonnoitt, Daniel Ferris, Peter Moustakis, Maggie Paul, April Savino and David Sullivan.

The deliberative session of town meeting is governed by NH RSA 40:13, also known as Senate Bill 2. On Tuesday, March 13<sup>th</sup>, the town will vote by paper ballot on the warrant.

Moderator Coughlin explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March13th town meeting ballot or amend the dollar amount and place the amended article on the ballot.

Guidelines for the meeting as proposed by the moderator were as follows:

Per article -

- Voters hold up a yellow card when vote called.
- No amendment to an amendment allowed. Vote on one amendment at a time.
- Three minute speaking rule.
- Non-residents will speak only with consent of the assembly unless town employee is recognized to speak by the moderator.
- No voter allowed a second time to speak until any other voter has spoken once.
- Voter must state his/her name and address when speaking from assigned microphone.
- After each article, a motion to restrict consideration was requested.
- No new business shall be conducted after 10:45 PM unless it is the will of the meeting to continue.

Moderator Coughlin explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March13th town meeting ballot or amend the dollar amount and place the amended article on the ballot.

To the inhabitants of the Town of Amherst in the County of Hillsborough and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified that the Annual Meeting of Amherst will be held, in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 7, 2018 at 7:00 PM at the Souhegan High School Auditorium (Snow Date: Thursday, February 8, 2018 at 7:00 PM at Souhegan High School). The second session, voting by official ballot at the polls, is on Tuesday, March 13, 2018 at the Souhegan High School from 6:00 AM to 8:00 PM.

**ARTICLE 21:** To choose all necessary Town Officers for the ensuing terms as follows:

**2 Selectmen for 3 Years**

**1 Town Moderator for 2 Years**

**1 Town Treasurer for 3 Years**

**1 Cemetery Trustee for 3 Years**

**2 Library Trustees for 3 Years**

**1 Supervisor of the Checklist for 6 Years**

**1 Trustee of the Trust Funds for 3 Years**

**2 Zoning Boards of Adjustment Members for 3 Years**

**ARTICLE 22: Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$13,894,881**. Should this article be defeated the default budget shall be **\$13,511,243**, which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*

*(The Ways and Means Committee supports this article by a vote of 7-0.)*

Vice Chairman Lyon moved to place Article 22 on the ballot and was seconded by Chairman Brew. Vice Chairman Lyon began the presentation showing a list of 31 towns in Hillsborough County of which 23 towns have a higher municipal tax rate and only 7 that have a lower municipal tax rate when compared with the Town of Amherst. He explained that the town portion of the tax bill, which was based on the rate on the December bill, represented 20.1% of the overall tax bill. The remainder went to Hillsborough County but mostly to the schools. Budget distribution indicated that the DPW and Public Safety comprised just under 2/3 of the requested budget. Administration was at 12%, Library at 7% and 11% to debt service which supports loans to rebuild roads and bridges.

Vice Chairman Lyon continued on to explain the roles of each department and then yielded the floor to Chairman Dwight Brew who went through each function of the town budget. The Board of Selectmen worked closely with the Town Administrator and department heads and Ways and Means Committee to develop a budget that meets the needs of our town while being mindful of the Amherst taxpayers. The FY19 budget is \$13,894,881 without warrants; \$452,497 or 3.37% higher than the current year budget.

Chairman Brew explained the default budget calculation.

The FY18 numbers were reflected in the December 2018 bill. Brew explained that if the FY19 proposed budget and all the proposed warrant articles were to pass, the tax rate is estimated to increase by \$.46 per \$1000.

W&M was a part of the town budgeting process from the beginning; members were present for all budgetary discussions

- BOS considered all suggestions made by W&M
- Department Heads and Town Administrator reviewed each line item in budget and identified considerable cost reductions
- W&M reviewed dozens of decisions of the hundreds made by the department heads and Town Administrator and agreed on almost all items, but would like to highlight the following:
  - DPW Considerations and Future Request
  - COLA Directive and Supporting Data
  - Warrant for Conservation Land Maintenance & Recreation Grant Match Funding

There was no discussion. Placed on the ballot as written. Motion to restrict reconsideration passed.

### **ARTICLE 23: Contingency Fund**

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred-twenty thousand dollars (**\$120,000**) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0.)*

Selectman Panasiti moved to place this article on the ballot and was seconded by Selectman Grella.

Selectman Panasiti reminded everyone that the DRA had determined there was no tax impact because the money to be placed in this contingency fund is coming from the undesignated fund balance therefore no money is to be raised by taxation. In the past three years the contingency fund has been requested through a similar article.

The audited Unassigned Fund Balance is \$7,733,710.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 24: Amherst Conservation Commission 100% of LUCT Funds**

Shall the Town vote, pursuant to RSA 79-A: 25, II, to change the amount of revenues of all future payments collected pursuant to RSA 79-A, Current Use Taxation, to be deposited into the existing Conservation Fund in accordance with RSA 36-A:5, III from **50%**, which is the current level, to **100%**. If adopted this article shall take effect on April 1, 2018 and shall remain in effect until altered or rescinded by a future town meeting. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0.)*

Vice Chairman Lyon moved to place Article 24 on the ballot and Selectman Akillian seconded. Vice Chairman Lyon explained that property owners in NH could apply to place their land into a current use assessed valuation based upon the income producing capability of the land in its current use solely for growing a forest or agricultural crops, not its real estate market value. The valuation is determined by the assessor in accordance with the type, grade and location of the land. This is a state statute whereby the property owner is encouraged to preserve open space. When the property owner decides to take the property out of current use and the property no longer meets the minimum criteria, a land use change tax bill is produced. When this bill is paid, the town deposits the money into the Land Use change Tax Fund (LUCT Fund).

In 2001, Amherst voters authorized the Conservation Commission 50% of the LUCT funds received annually. It is now proposed that 100% of the LUCT funds collected be deposited in the conservation fund.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 25: Appropriation of Previously Collected Land Use Change Tax Funds**

Shall the Town vote to raise and appropriate the sum of forty-three thousand five hundred dollars (**\$43,500**), said sum to come from the amount collected and deposited into the Land Use Change Tax Fund (LUCT) in the preceding fiscal year and to transfer said amount into the Conservation Account to be used for a trail grant match, update the town forest management plan and control of invasive species. No additional amount to be raised by taxation. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*

*(The Ways and Means Committee supports this article by a vote of 7-0.)*

Vice Chairman Peter Lyon moved to place Article 25 on the ballot and Selectman Panasiti seconded.

Vice Chairman Lyon immediately motioned to amend the article to strike the word 'account' and insert the word 'fund' and was seconded by Selectman Akillian so that the wording is consistent with the RSAs and Article 24.

The amendment passed.



Vice Chairman Lyon explained that money from the LUCT fund cannot be spent without voter approval. This article, if passed, would use the LUCT funds previously collected towards Recreation and Conservation initiatives.

There was no discussion. Placed on ballot as amended. Motion to restrict reconsideration passed.

#### **ARTICLE 26: Police Station Renovation Capital Reserve Fund**

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, for the purpose of renovating the Police Station and to raise and appropriate up to the sum of two hundred thousand dollars (**\$200,000**) to be placed into said fund and to further name the Board of Selectmen as the agents to expend. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*

*(The Ways and Means Committee supports this article by a vote of 7-0.)*

Vice Chairman Lyon moved to place this article on the ballot and was seconded by Selectman Akillian.

This article seeks \$200,000 to begin the remodeling of the Police/EMS building. The project is estimated to be a three year project costing approximately \$600,000 and would be funded through contributions to this Capital Reserve Fund over 3 years.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

#### **ARTICLE 27: Bridge Repair and Replacement Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of one hundred-fifteen thousand (**\$115,000**) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0.)*

Selectman Tom Grella moved to place this article on the ballot and was seconded by Selectman Panasiti.

Selectman Grella said that four town water crossings should be replaced prior to failure at approximately \$100,000 per crossing and \$15,000 to perform preventive maintenance on the other bridges in the town. All funded through this Capital Reserve Fund. Amherst has four bridges that do not qualify for the state aide replacement program. Amherst has 14 bridges that fall under the state replacement funding program.

The Bridge Replacement Capital Reserve Fund has a balance of \$85,837 as of December 31, 2017.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

## **ARTICLE 28: Assessing Revaluation Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Assessing Revaluation Capital Reserve Fund, previously established.  
(Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0)*

*(The Ways and Means Committee supports this article by a vote of 6-0)*

Selectman Akillian moved to place this article on the ballot and was seconded by Selectman Panasiti.

State Law RSA 75:8-a requires revaluation of the town take place every 5 years. The last one was completed in the tax year 2016. The next revaluation will take place in tax year 2021, falling in fiscal year 2022. This request is the second installment needed to reach the estimated cost of \$125,000.

The balance in this fund as of December 31, 2017 is \$32,391.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

## **ARTICLE 29: Communications Center Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Communications Center Capital Reserve Fund, previously established.  
(Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0.)*

Selectman Akillian moved to place this article on the ballot and was seconded by Selectman Grella.

This Capital Reserve Fund was established in 2006 to fund major repairs and upgrades to the town's communication center and to provide a source of matching funds for state and federal communication system grants. Over the last four years, \$39,000 has been expended from this fund for those purposes. Contributions to this fund of \$25,000 each year are needed to maintain the fund for upcoming grant matches and long term equipment replacement projects.  
The balance as of December 31, 2017 is \$55,709.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

## **ARTICLE 30: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred-fifty seven thousand dollars **(\$257,000)** to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*  
*(The Ways and Means Committee supports this article by a vote of 7-0.)*

Selectman Grella moved to place this article on the ballot. Vice Chairman Lyon seconded. The Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund was established last year to replace the Fire Department Capital Reserve Fund because of the merge of the 2 departments.

Last year \$200,000 was deposited in this fund. This year, Chief Conley recommended adding \$257,000. This amount is consistent with the department’s vehicle and equipment replacement schedule. The Fire Truck Capital Reserve Fund Balance as of December 31, 2017 is \$798,346.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 31: Discontinue Capital Reserve Funds**

Shall the Town vote, pursuant to RSA 35:3, to discontinue the following Capital Reserve Funds, with said funds including accumulated interest to date of withdrawal, to be transferred to the town’s unassigned fund balance. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*  
*(The Ways and Means Committee supports this article by a vote of 7-0.)*

NAME	DATE ESTABLISHED	AMOUNT
Rescue Squad Fund	1975	\$14.40
Fire Station Renovation Fund	2015	\$156.38
Structural Repair Fund	2013	\$ - 0 -
Forest View Design Fund	2006	\$ - 0 -

Selectman Panasiti moved to place this article on the ballot and was seconded by Selectman Akillian.

After review by the Town Administrator and the Board of Selectmen, it was determined these funds are no longer needed and, with voter approval, will be discontinued.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**Article 32: Dissolve Cemetery Lots Fund**

Shall the Town vote, in accordance with RSA 31:19-a, (II), to discontinue the Cemetery Lots Fund, previously established by town meeting in 1987, and transfer the balance in the amount of \$79,381.13 and accumulated interest, to the Town Treasurer. This article is contingent on the passage of Article 33. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*  
*(The Ways and means Committee supports this article by a vote of 5-1.)*

Selectman Akillian motioned to place the article on the ballot and was seconded by Selectman Panasiti.

Selectman Akillian said this article is contingent upon the passage of Article 33; therefore, he spoke to both articles.

This fund was established in 1987 by a warrant article. All expenditures must be approved by a vote of the town because no agent to expend was specified. Articles 32 and 33 are contingent articles meaning both must pass in order for one fund to be discontinued and a new expendable trust to be created.

The fund was intended to hold money anticipated from a *Cy Pres* filing for the purchase of land for a new cemetery. The *Cy Pres* request was ultimately granted in 1990 which was when the Forest View property became available for purchase. This money went immediately towards the purchase of that land and was never deposited into the fund. The Board of Selectmen, Cemetery Trustees and Trustees of the Trust Funds and now the Ways and Means Committee unanimously support this change. These funds can then be available for the maintenance of all cemeteries and can be used for the construction of Forest View and can be expended by the Cemetery Trustees rather than waiting for a town meeting for voters to authorize expenditures via a warrant article. The Cemetery Lots Fund in Article 32 would close and a Cemetery Expendable Trust Fund would be created with Article 33. State Law mandates this two-step process of closing the existing one and creating the new one. The monies in the old fund will be held briefly by the Town Treasurer while the new fund is set up. The monies will then be transferred to the new fund.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**Article 33: Establish a Cemetery Expendable Trust Fund and Deposit Funds to Cemetery Expendable Trust Fund**

Shall the Town vote to establish a Cemetery Expendable Trust Fund pursuant to RSA 31:19-a, and to authorize the expenditure of income and principal for the maintenance, capital improvements, and construction of all cemeteries and to raise and appropriate the sum of \$79,381.13 and accumulated interest, and deposit same into the Cemetery Expendable Trust Fund and further to designate the Cemetery Trustees as agents to expend. Said funds shall come from the monies available as a result of the passage of the preceding article (32) and no part of this appropriation shall be raised through taxation. This article is contingent on the passage of Article 32. (Majority vote)

*(The Board of Selectmen supports this article by a vote of 5-0.)*

*(The Ways and Means Committee supports this article by a vote of 5-1.)*

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

A motion was made and seconded to adjourn the meeting at 8:37 PM.

Respectfully submitted,

Nancy A Demers  
Town Clerk





ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 13, 2018

BALLOT 1 OF 2

*Mary G. Dennis*  
TOWN CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●  
B. Follow directions as to the number of candidates to be marked for each office.  
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SELECTMEN (2 Years) Vote for not more than two	TOWN TREASURER (2 Years) Vote for not more than one	ZONING BOARD MEMBER (2 Years) Vote for not more than two
REED PANASITI 1821	ELIZABETH OVERHOLT 1358	DOUGLAS H. KIRKWOOD 118
MIKE AKILLIAN 760	7 (Write-in)	KEVIN SHEA 1187
JOHN D'ANGELO 894		9 (Write-in)
MODERATOR (2 Years) Vote for not more than one	CEMETERY TRUSTEE (2 Years) Vote for not more than one	TRUSTEE OF THE TRUST FUNDS (3 Years) Vote for not more than one
STEPHEN W. COUGHLAN 1330	LISA EASTLAND 1321	LORI MIX 1285
9 (Write-in)	9 (Write-in)	3 (Write-in)
	LIBRARY TRUSTEES (3 Years) Vote for not more than two	SUPERVISOR OF THE CHECKLIST (6 Years) Vote for not more than one
	NANCY T. BAKER 1300	MARGARET B. PAUL 1322
	KARL (TED) KRANTZ 1140	4 (Write-in)
	3 (Write-in)	

ARTICLES

ARTICLE 22: Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$13,894,881**. Should this article be defeated the default budget shall be **\$13,511,243**, which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Majority vote)

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 7-0.)

1123

YES ○

NO ○

635

ARTICLE 23: Contingency Fund

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred-twenty thousand dollars (\$120,000) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote)

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 6-0.)

1220

YES ○

NO ○

528

TURN BALLOT OVER AND CONTINUE VOTING

# ARTICLES CONTINUED

## ARTICLE 24: Amherst Conservation Commission 100% of LUCT Funds

Shall the Town vote, pursuant to RSA 79-A: 25, II, to change the amount of revenues of all future payments collected pursuant to RSA 79-A, Current Use Taxation, to be deposited into the existing Conservation Fund in accordance with RSA 36-A:5, III from 50%, which is the current level, to 100%. If adopted this article shall take effect on April 1, 2018 and shall remain in effect until altered or rescinded by a future town meeting. (Majority vote)

1302  
YES ☒  
NO ☐  
412

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 6-0.)

## ARTICLE 25: Appropriation of Previously Collected Land Use Change Tax Funds

Shall the Town vote to raise and appropriate the sum of forty-three thousand five hundred dollars (\$43,500), said sum to come from the amount collected and deposited into the Land Use Change Tax Fund (LUCT) in the preceding fiscal year and to transfer said amount into the Conservation Fund to be used for a trail grant match, update the town forest management plan and control of invasive species. No additional amount to be raised by taxation. (Majority vote)

1366  
YES ☐  
NO ☐  
356

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 7-0.)

## ARTICLE 26: Police Station Renovation Capital Reserve Fund

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, for the purpose of renovating the Police Station and to raise and appropriate up to the sum of two hundred thousand dollars (\$200,000) to be placed into said fund and to further name the Board of Selectmen as the agents to expend. (Majority vote)

1002  
YES ☐  
NO ☐  
728

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 7-0.)

## ARTICLE 27: Bridge Repair and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of one hundred-fifteen thousand (\$115,000) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Majority vote)

1321  
YES ☐  
NO ☐  
421

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 6-0.)

## ARTICLE 28: Assessing Revaluation Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Majority vote)

970  
YES ☐  
NO ☐  
727

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 6-0.)

## ARTICLE 29: Communications Center Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be added to the Communications Center Capital Reserve Fund, previously established. (Majority vote)

1060  
YES ☐  
NO ☐  
629

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 6-0.)

GO TO NEXT BALLOT AND CONTINUE VOTING





ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 13, 2018

BALLOT 2 OF 2

*Kathy G. Sullivan*  
TOWN CLERK

ARTICLES CONTINUED

ARTICLE 30: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred-fifty seven thousand dollars (\$257,000) to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Majority vote)

1097  
YES ☐  
NO ☐  
656

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 7-0.)

ARTICLE 31: Discontinue Capital Reserve Funds

Shall the Town vote, pursuant to RSA 35:3, to discontinue the following Capital Reserve Funds, with said fund including accumulated interest to date of withdrawal, to be transferred to the town's unassigned fund balance. (Majority vote)

NAME	DATE ESTABLISHED	AMOUNT
Rescue Squad Fund	1975	\$14.40
Fire Station Renovation Fund	2015	\$156.38
Structural Repair Fund	2013	\$ - 0 -
Forest View Design Fund	2006	\$ - 0 -

1537  
YES ☐  
NO ☐  
190

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 7-0.)

ARTICLE 32: Dissolve Cemetery Lots Fund

Shall the Town vote, in accordance with RSA 31:19-a, (II), to discontinue the Cemetery Lots Fund, previously established by town meeting in 1987, and transfer the balance in the amount of \$79,381.13 and accumulated interest, to the Town Treasurer. This article is contingent on the passage of Article 33. (Majority vote)

1440  
YES ☐  
NO ☐  
281

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 5-1.)

ARTICLE 33: Establish a Cemetery Expendable Trust Fund and Deposit Funds to Cemetery Expendable Trust Fund

Shall the Town vote to establish a Cemetery Expendable Trust Fund pursuant to RSA 31:19-a, and to authorize the expenditure of income and principal for the maintenance, capital improvements, and construction of all cemeteries and to raise and appropriate the sum of \$79,381.13 and accumulated interest, and deposit same into the Cemetery Expendable Trust Fund and further to designate the Cemetery Trustees as agents to expend. Said funds shall come from the monies available as a result of the passage of the preceding Article (32) and no part of this appropriation shall be raised through taxation. This article is contingent on the passage of Article 32. (Majority vote)

1248  
YES ☐  
NO ☐  
468

(The Board of Selectmen supports this article by a vote of 5-0.)

(The Ways and Means Committee supports this article by a vote of 5-1.)

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

## DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
SWEENEY, LIAM JAMES	01/11/2018	NASHUA,NH	SWEENEY, SEAN	SWEENEY, ELIZABETH
GULLOTTI, EMMETT RAYMOND	01/25/2018	MANCHESTER,NH	GULLOTTI, JONATHAN	SARAZEN, ASHLEY
ESHELMAN, AEDAN ALEXANDER	02/13/2018	MANCHESTER,NH	ESHELMAN, ALEXANDER	OMALLEY, MARIE-CATHERINE
TEED, KAITLIN PATRICIA	02/26/2018	NASHUA,NH	TEED JR, KENNETH	TEED, HERRY
SRORDONE, HADLEY JANE	03/06/2018	MANCHESTER,NH	SRORDONE, DANIEL	MCINLEY
MOREAU, CALEB ALLEN	03/10/2018	NASHUA,NH	MOREAU, JASCO	MOREAU, NICOLASA
ROCHWARG, LINCOLN ALBERT	03/12/2018	NASHUA,NH	ROCHWARG, MATTHEW	ROCHWARG, CATHARINE
ANTHONY, CHARLIZE BLAKE	03/22/2018	MANCHESTER,NH	ANTHONY, CLIVE	WILLIAMS, DENISE
DE LA TORRE-CABRAL, ALEAH ISABEL	04/10/2018	NASHUA,NH	DE LA TORRE, ALEANDRO	CABRAL, ELIZABETH
WILSON, BRADY JOSEPH	04/25/2018	NASHUA,NH	WILSON, CHAD	WILSON, CINDY
MCIBBON, CASIDEE MAE	05/01/2018	NASHUA,NH	MCIBBON, TIMOTHY	MCIBBON, HEATHER
TESSIER, LILY DEBORAH	05/02/2018	NASHUA,NH	TESSIER, DAVID	TESSIER, KATE
MCINTOSH, BRIELLA LYNN	05/09/2018	NASHUA,NH	MCINTOSH, CHRISTOPHER	BOISSONNEAULT, AMANDA
THOMAS, TALIESIN DENNIS	05/15/2018	NASHUA,NH	THOMAS, WILLIAM	THOMAS, LAURA
BRITO, HENRIK HAZE	06/02/2018	NASHUA,NH	BRITO, NATHAN	BOOTHROYD, ADDISON
DICLEMENTE, JULIAN MATTHEW	06/06/2018	MANCHESTER,NH	DICLEMENTE, MATTHEW	LOVEJOY, BRITTANY
BAIRD, EVERLY LAUREL	06/10/2018	NASHUA,NH	BAIRD, MATTHEW	BAIRD, ANNE
AUSTIN, MARLEY MARIE	06/28/2018	NASHUA,NH	AUSTIN, JEFFREY	AUSTIN, STACY
RICHMOND, DELANEY KELLEE	07/19/2018	MANCHESTER,NH	RICHMOND, ALLAN	RICHMOND, DIANE
REMY, ASHER GRAY	07/19/2018	MANCHESTER,NH	REMY, SHAWN	REMY, TIFFANY
SALISBURY, DAVID ROYCE	07/25/2018	NASHUA,NH	SALISBURY, COREY	SALISBURY, ELIZABETH
GOOHS, NADA ROSE	07/26/2018	MANCHESTER,NH	GOOHS, ALLAN	BICKFORD, NDEMI
LUONGO, NATHAN NICHOLAS	07/27/2018	MANCHESTER,NH	LUONGO, DOMINIC	LUONGO, DOROTHY
GRASSO, SAWYER MICHAELINA	07/30/2018	NASHUA,NH	GRASSO, NICHOLAS	GRASSO, ANNA
ESPINAL, ELIAS JOEL	08/04/2018	NASHUA,NH	ESPINAL, ROMMEL	ESPINAL, STEPHANIE
HEDBERG-SMITH, STELLA ROSE	08/04/2018	NASHUA,NH	SMITH, EDWARD	HEDBERG, DAGNY
CARRASCO, MATIAS ANDRES	08/10/2018	NASHUA,NH	CARRASCO, JOSE	RUIZ, PAMELA
ROY, SAIDIE GRACE	08/20/2018	MILFORD,NH	ROY, CHRISTOPHER	ROY, ESTHER
GEREKOS, THEODORE EVANGELOS	09/21/2018	NASHUA,NH	GEREKOS, EVANGELOS	GEREKOS, SARAH
BROUGHTON, CLIVE TURNER	09/05/2018	NASHUA,NH	BROUGHTON, ABEL	BROUGHTON, MEGAN
HAIDEMENOS, ALEXANDER JOHN	09/05/2018	MANCHESTER,NH	HAIDEMENOS, NICHOLAS	HAIDEMENOS, ELIZABETH
CASHINS, COOPER JAMES	09/07/2018	NASHUA,NH	CASHINS, JAMES	CASHINS, KATHLEEN
PORRAS, RICARDO ENZO	09/10/2018	NASHUA,NH	PORRAS, RICARDO	JORQUERA QUIROZ, CLAUDIA
HART, NICHOLAS MICHAEL	09/12/2018	NASHUA,NH	HART, BRADBURY	HART, WARISSA
TELLIER, EMMA JANE	09/15/2018	MANCHESTER,NH	TELLIER, DOUGLAS	TELLIER, HALEY



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BREEDING, SPENCER CONRAD	09/16/2018	NASHUA,NH	BREEDING, JOHN	BREEDING, ISABELLE
PELLERIN, JAVIER LOUIS	09/27/2018	NASHUA,NH	PELLERIN, RICKY	PELLERIN, ILEANA
CHARMANSKI, NATALIE TERESA	09/27/2018	MANCHESTER,NH	CHARMANSKI, KYLE	CHARMANSKI, TARA
NELSON, BRECKEN SCOTT	09/28/2018	MILFORD,NH	NELSON, SCOTT	NELSON, KRISTAL
RESTREPO, NOAH FERNANDO	10/05/2018	NASHUA,NH	RESTREPO, LUIS	RESTREPO, RACHEL
WILLS, HENRY LEE	10/07/2018	NASHUA,NH	WILLS, CAYNEN	WILLS, REBECCA
MEAS, WESTIN CHASE	10/14/2018	NASHUA,NH	MEAS, PHE	LAW, TIFFANY
NUNES, WESTON JAMES	10/16/2018	NASHUA,NH	NUNES, ANDREW	NUNES, SAMANTHA
CUSHMAN, RILEY NOEL	10/25/2018	NASHUA,NH	CUSHMAN, MARC	CUSHMAN, BRANDI
MITCHELL, HENLY JAMES TIPTON	10/30/2018	MANCHESTER,NH	MITCHELL, EZRA	MITCHELL, ALICE
BURKE, CECILIA CAROLINE	11/21/2018	MANCHESTER,NH	BURKE, OWEN	BURKE, KIMBERLY
HILLER, EMERSON BRITT	11/25/2018	MANCHESTER,NH	HILLER, MORGAN	HILLER, ALYSSA
BISHOP, VALENTINA JOY	12/03/2018	MANCHESTER,NH	BISHOP, THOMAS	BISHOP, KIMBERLEE
SILVA, OLIVER PATRICK	12/05/2018	NASHUA,NH	SILVA, MICHAEL	SILVA, AUTUMN
SILVA, NOAH CORRETT	12/07/2018	NASHUA,NH	SILVA, ERIK	SILVA, NICOLE
HITCHCOCK, GRACEN FREDERICK	12/15/2018	NASHUA,NH	HITCHCOCK, JEREMY	HITCHCOCK, MELISSA

Total number of records 51

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MAZERALL, DAVID D AMHERST, NH	GIL NAVARRO, ESTEFANIA AMHERST, NH	AMHERST	AMHERST	01/28/2018
RUTSTEIN, JOSHUA D DERRY, NH	HURLBURT, SARA J AMHERST, NH	DERRY	DERRY	01/31/2018
BERGERON, NICHOLAS F AMHERST, NH	AMEDEN, AMANDA J AMHERST, NH	AMHERST	AMHERST	04/02/2018
WILSON, CHAD L AMHERST, NH	BANKS, CINDY A AMHERST, NH	AMHERST	AMHERST	04/23/2018
BAKER, JOSHUA E AMHERST, NH	GATES, JENNIFER C AMHERST, NH	AMHERST	ENFIELD	05/19/2018
MCCARTHY, MATTHEW A AMHERST, NH	LIPARI, NICOLE M AMHERST, NH	NASHUA	NASHUA	05/26/2018
DESROSIER, WADE M AMHERST, NH	RONZIO, COURTNEY M NEW IPSWICH, NH	NEW IPSWICH	NEW IPSWICH	06/09/2018
BONENFANT, CASSANDRA M AMHERST, NH	FEENEY, SEAN M AMHERST, NH	AMHERST	WATERVILLE VALLEY	06/16/2018
PREVOST, ZACKARY E HAMPTON, NH	WALKER, SAMANTHA J AMHERST, NH	AMHERST	AMHERST	06/16/2018
CARTER, BRIAN L AMHERST, NH	NORCOTT, MARY E AMHERST, NH	AMHERST	MILFORD	06/16/2018
LEHMAN, THOMAS G AMHERST, NH	ALVANOS, ROBERTA M AMHERST, NH	AMHERST	AMHERST	06/22/2018

1/14/2019

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 2 of 4

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CAICO, JOHN V AMHERST, NH	SAVITSKAYA, ALLA AMHERST, NH	AMHERST	AMHERST	06/29/2018
BOSQUET, TREVOR E AMHERST, NH	ANGWIN, ASHLEY J AMHERST, NH	AMHERST	BEDFORD	06/29/2018
BOUCHOC, JOSEPH A MERRIMACK, NH	WEBER, KIRSTEN M AMHERST, NH	AMHERST	MERRIMACK	06/29/2018
HOLDEN, DONALD B AMHERST, NH	THORNTON, SUSAN AMHERST, NH	AMHERST	AMHERST	07/04/2018
SOTSKOV, PAVELA GILFORD, NH	WISNESKI, CHANDRA E AMHERST, NH	GILFORD	GILFORD	07/18/2018
ROBINSON JR, GILBERT M AMHERST, NH	BUSSINO, HEIDI L NEWPORT, VT	AMHERST	LACONIA	07/22/2018
CARTER, RYAN W AMHERST, NH	CATIZONE, ISABELLA V AMHERST, NH	AMHERST	PORTSMOUTH	07/22/2018
MCVEIGH, JENNIFER A AMHERST, NH	HENRY, DAVID A AMHERST, NH	AMHERST	AMHERST	07/27/2018
RAFFELT, THOMAS P AMHERST, NH	PUZZO, KRISTEN L AMHERST, NH	BEDFORD	PLYMOUTH	07/28/2018
LAQUERRE, MARC C AMHERST, NH	SONNER, HILARY A AMHERST, NH	AMHERST	WINDHAM	08/03/2018
EICHEL, LEIGH J AMHERST, NH	DELUDE, JUDITH L AMHERST, NH	AMHERST	AMHERST	08/09/2018

1/14/2019

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 3 of 4

## RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
PLYE-DAILEY, MAURA AMHERST, NH	YOUNG, JOHN E AMHERST, NH	AMHERST	AMHERST	08/11/2018
RUSSELL, REBECCA M AMHERST, NH	GRIFFITH, JOEL M AMHERST, NH	AMHERST	DURHAM	08/11/2018
CANNON, LAURA K AMHERST, NH	SCALL, JARED D AMHERST, NH	AMHERST	WALPOLE	08/18/2018
MCINTOSH, CHRISTOPHER J AMHERST, NH	BOISSONNEAULT, AMANDA M AMHERST, NH	AMHERST	AMHERST	08/28/2018
ELIAS, STEPHEN P AMHERST, NH	SHURLUFF, KARYL M AMHERST, NH	AMHERST	AMHERST	08/29/2018
ROBERTS, ERIC M AMHERST, NH	SCHRIEVER, DAWN M AMHERST, NH	AMHERST	BEDFORD	09/07/2018
HARMAN III, RONALD C AMHERST, NH	LAFONTAINE, ASHLEY R AMHERST, NH	AMHERST	LACONIA	09/08/2018
LESIMERISES, ROBERT M GOFFSTOWN, NH	FEDAS, KATELYN M AMHERST, NH	AMHERST	CHICHESTER	09/14/2018
RINGENWALD, ANTHONY T AMHERST, NH	BUCKLEY, ABIGAIL K AMHERST, NH	AMHERST	NASHUA	09/15/2018
BEAULIEU, JUSTIN M AMHERST, NH	HUGHES, ASHLEY M AMHERST, NH	AMHERST	MILFORD	10/06/2018
STOPYRA, RICHARD E AMHERST, NH	LANDRY, DEVON K AMHERST, NH	AMHERST	GOFFSTOWN	10/07/2018

1/14/2018

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- AMHERST --

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Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
TILLEY, MICHAEL C AMHERST, NH	WEDDE, KIRSTEN L AMHERST, NH	AMHERST	NEW BOSTON	10/20/2018
FRITZ, DEANNA L AMHERST, NH	DEMERS, MICHAEL J AMHERST, NH	AMHERST	FRANCESTOWN	10/20/2018
TERESKO, WALTER L AMHERST, NH	MURRAY, SHARON M AMHERST, NH	AMHERST	AMHERST	12/15/2018
BARKER, RACHEL A AMHERST, NH	SWEENEY, RYAN M AMHERST, NH	MILFORD	MILFORD	12/27/2018
SARRIS, SIMON A AMHERST, NH	ANDERSON, SIMPLICITY G AMHERST, NH	AMHERST	AMHERST	12/28/2018

Total number of records 38

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--AMHERST, NH --



Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
LEARSON, JOHN	01/17/2018	AMHERST	LEARSON, ARTHUR	BURKE, MARY	Y
RICHARDSON, JASON	02/16/2018	MANCHESTER	RICHARDSON, JAMES	ALBERT, NOREEN	N
BIEDRZYCKI, TIMOTHY	02/22/2018	AMHERST	BIEDRZYCKI, DENNIS	CALLAGHAN, JANE	N
POTTER, ROBERTA	02/28/2018	AMHERST	LONG, WILLIAM	SPOONER, SALLY	N
VISEN, MARJORIE	02/28/2018	AMHERST	ERB, JAMES	QUIRK, NELLIE	N
SIPOS, FRANK	03/09/2018	AMHERST	SIPOS, GEORGE	MARTIN, CHARLEEN	N
ULLRICH, BRUCE	03/09/2018	MILFORD	ULLRICH, ARTHUR	EBINGER, VIOLET	Y
SAMSKY, MARDEE	03/09/2018	AMHERST	KOLAYA, MARTIN	CROWELL, MAGGIE	N
MARKWELL, GEORGE	03/16/2018	MERRIMACK	MARKWELL, GEORGE	MAGNOTTI, EMILY	Y
WILSON, ROBERT	03/22/2018	AMHERST	WILSON, ROBERT	GREINER, KATHARINE	Y
KENNETT, JANET	03/23/2018	AMHERST	PENNEY, GRAHAM	PIERRO, STELLA	N
KNIGHT, BURTON	03/31/2018	AMHERST	KNIGHT, HARRY	STERNAGLE, GRACE	Y
FRASER, BRUCE	04/16/2018	AMHERST	FRASER, LESLIE	WHITTAKER, LENA	Y
FACH, HAZEL	04/19/2018	AMHERST	TIMMINS, ARMOND	WARDELL, HAZEL	N
LORMAN, PETER	04/27/2018	AMHERST	LORMAN, DOUGLAS	LAVOIE, LORRAINE	Y
HEINEMANN, ELIZABETH	05/02/2018	NASHUA	SCHUSTER, RAYMOND	SWANK, ELIZABETH	N
DOKMO, LEWIS	05/05/2018	AMHERST	DOKMO, LORENTZ	TILLMAN, LUCILLE	Y
KIRKFIELD, STUART	05/05/2018	NASHUA	KURCFELD, MORRIS	WEINGAST, SONIA	N

01/14/2019

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 2 of 3



## RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
MORTON, MARIANN	05/06/2018	NASHUA	PARADIS, LEO	NOWAK, STEPHANIE	N
KEIPER, GEORGE	05/08/2018	AMHERST	KEIPER, GEORGE	RANSOM, PEARL	Y
ROME, HELEN	05/10/2018	AMHERST	DAVIS, ALBERT	HALL, ELIZABETH	N
OWENS, MICHAEL	05/23/2018	MERRIMACK	OWENS, RAYMOND	LARAMEE, ELAINE	N
DAY-LEWIS, MARILYN	05/25/2018	AMHERST	LAFLAMME, ANDREW	MICHAUD, THERESA	N
RUSSELL, LINDA	06/14/2018	AMHERST	LAKINS, FRANKLIN	BOBEAU, ALFREDA	N
BENNETT, SUMNER	06/16/2018	AMHERST	BENNETT, WILLIAM	PAGE, EDITH	N
MOLIS, WILLIAM	06/18/2018	MERRIMACK	MOLIS, JOHN	MURPHY, WINIFERD	N
STAUBLE, BARBARA	06/22/2018	GOFFSTOWN	RYAN, WILLIAM	MARY, GLADYS	N
HODGES, JAMES	07/12/2018	MANCHESTER	HODGES, JUDSON	BENSON, RUTH	Y
PARKER, PATRICIA	07/26/2018	AMHERST	SCHUR, JOHN	BLACK, ANNAMAE	N
GLEISSNER, ROSE	08/01/2018	MERRIMACK	KLICKA, VACLAV	PROKOPOVA, RUZENA	N
OMARA, MICHAEL	08/06/2018	MERRIMACK	OMARA JR., JAMES	RALPH, PATRICIA	N
GLEASON, JOHN	08/15/2018	AMHERST	GLEASON, JOHN	CULVER, DOROTHY	N
EVANSON, CARRIE	08/30/2018	BEDFORD	GRONO, FREDERICK	BAXTER, FLORA	N
RUPP, DENNIS	09/05/2018	AMHERST	RUPP, EARL	KEENER, SARAH	Y
CUMMINGS, LINDA	09/14/2018	MANCHESTER	HEBERT, JOSEPH	GLOVER, VIOLA	N
LENNON, THOMAS	09/28/2018	MILFORD	LENNON, JOHN	VENTURA, ALICE	Y

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION



## RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
DAIGLE, LUCIEN	11/04/2018	NASHUA	DAIGLE, LUCIEN	DAY, CATHERINE	Y
DAVIS, ANN	11/10/2018	MILFORD	WOODBURY, WILLIAM	HORNE, DORIS	N
MOCK, CARTER	11/11/2018	AMHERST	MOCK, JOHN	ALLAIN, DANIELLE	N
BURNS, JAMES	11/12/2018	AMHERST	UNKNOWN, UNKNOWN	WELLS, MARJORIE	N
RUBERY, JOHN	11/14/2018	NASHUA	RUBERY, JOHN	UNKNOWN, UNKNOWN	Y
JORDAN, WILLIAM	11/24/2018	AMHERST	JORDAN, WILLIAM	FOURNIER, ELLEN	Y
STURTEVANT, BRUCE	11/25/2018	AMHERST	STURTEVANT, DONALD	ROY, ELVA	N
KAUFFMAN, ALICE	11/26/2018	NASHUA	FISHER, GEORGE	MAROS, ALICE	N
HALLETT, STEVEN	12/04/2018	CONCORD	HALLETT, RICHARD	UNKNOWN, JOAN-BETTY	N
BARBER, CLIFFORD	12/10/2018	MANCHESTER	BARBER, EDWIN	MUZOLESKI, HELEN	N
STARRATT, STEVEN	12/10/2018	MERRIMACK	STARRATT, KENNETH	DALEY, DOROTHY	N

Total number of records 47





## Amherst

### Summary Inventory of Valuation

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

**For assistance please contact:**

NH DRA Municipal and Property Division  
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>

Assessor
RICHARD DORSETT JR (KRT APPRAISAL)

Municipal Officials		
Name	Position	Signature
DWIGHT BREW	CHAIRMAN BOARD OF SELECTMEN	
PETER LYON	CO-CHAIRMAN BOARD OF SELECTMEN	
REED PANASITI	SELECTMAN/CLERK	
THOMAS P GRELLA	SELECTMAN	
JOHN D'ANGELO	SELECTMAN	

Preparer		
Name	Phone	Email
MICHELE CROWLEY	673-6041	MCROWLEY@AMHERSTNH.GOV

Preparer's Signature



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-1**

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,151.27	\$795,100	
1B	Conservation Restriction Assessment RSA 79-B	103.71	\$9,000	
1C	Discretionary Easements RSA 79-C			
1D	Discretionary Preservation Easements RSA 79-D			
1E	Taxation of Land Under Farm Structures RSA 79-F			
1F	Residential Land	8,296.07	\$475,867,650	
1G	Commercial/Industrial Land	757.10	\$67,401,550	
1H	Total of Taxable Land	15,308.15	\$544,073,300	
1I	Tax Exempt and Non-Taxable Land	4,614.50	\$28,875,400	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$986,252,558	
2B	Manufactured Housing RSA 674:31		\$2,712,300	
2C	Commercial/Industrial		\$144,870,450	
2D	Discretionary Preservation Easements RSA 79-D			
2E	Taxation of Farm Structures RSA 79-F			
2F	Total of Taxable Buildings		\$1,133,835,308	
2G	Tax Exempt and Non-Taxable Buildings		\$65,990,800	
Utilities & Timber			Valuation	
3A	Utilities		\$49,201,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
5	Valuation before Exemption		\$1,727,110,308	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a			
7	Improvements to Assist the Deaf RSA 72:38-b V			
8	Improvements to Assist Persons with Disabilities RSA 72:37-a			
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV			
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:1			
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a			
11	Modified Assessed Value of All Properties		\$1,727,110,308	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$37,000	5	\$185,000
13	Elderly Exemption RSA 72:39-a,b		77	\$9,048,000
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$65,000	8	\$443,200
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62		6	\$34,900
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:2			
20	Total Dollar Amount of Exemptions			\$9,711,100
21A	Net Valuation			\$1,717,399,208
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,717,399,208
22	Less Utilities			\$49,201,700
23A	Net Valuation without Utilities			\$1,668,197,508
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,668,197,508



**Utility Value Appraiser**

KRT Appraisal

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

<b>Electric Company Name</b>	<b>Valuation</b>
PSNH DBA EVERSOURCE ENERGY	\$36,860,900
	<b>\$36,860,900</b>

<b>Gas Company Name</b>	<b>Valuation</b>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,250,700
	<b>\$4,250,700</b>

<b>Water Company Name</b>	<b>Valuation</b>
PENNICHUCK WATER WORKS INC	\$8,090,100
	<b>\$8,090,100</b>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-1**

<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	491	\$245,500
Surviving Spouse RSA 72:29-a	\$700		
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	17	\$23,800
All Veterans Tax Credit RSA 72:28-b	\$500	32	\$16,000
		<b>540</b>	<b>\$285,300</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
<b>Single</b>	
<b>Married</b>	

<b>Deaf Asset Limits</b>	
<b>Single</b>	
<b>Married</b>	

<b>Disabled Income Limits</b>	
<b>Single</b>	\$41,760
<b>Married</b>	\$57,000

<b>Disabled Asset Limits</b>	
<b>Single</b>	\$150,000
<b>Married</b>	\$150,000

**Elderly Exemption Report**

First-time Filers Granted Elderly  
Exemption for the Current Tax Year

<b>Age</b>	<b>Number</b>
<b>65-74</b>	0
<b>75-79</b>	1
<b>80+</b>	1

Total Number of Individuals Granted Elderly Exemptions for the Current Tax  
Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
<b>65-74</b>	23	\$76,000	\$1,748,000	\$1,748,000
<b>75-79</b>	19	\$114,000	\$2,166,000	\$2,084,800
<b>80+</b>	35	\$151,000	\$5,285,000	\$5,215,200
	<b>77</b>		<b>\$9,199,000</b>	<b>\$9,048,000</b>

<b>Income Limits</b>	
<b>Single</b>	\$41,760
<b>Married</b>	\$57,000

<b>Asset Limits</b>	
<b>Single</b>	\$150,000
<b>Married</b>	\$150,000

**Has the municipality adopted Community Tax Relief Incentive? RSA 79-E**

Adopted? No

Number of Structures:

**Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H**

Adopted? No

Number of Properties:

**Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G**

Adopted? No

Number of Properties:



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-1**

<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	2,162.30	\$471,600
Forest Land	2,762.66	\$298,200
Forest Land with Documented Stewardship	98.66	\$5,500
Unproductive Land	19.23	\$300
Wet Land	1,108.42	\$19,500
	<b>6,151.27</b>	<b>\$795,100</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	200.47
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	38.51
Total Number of Owners in Current Use	<b>Owners:</b>	206
Total Number of Parcels in Current Use	<b>Parcels:</b>	220

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$126,640
Conservation Allocation	<b>Percentage:</b> 50.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		\$63,320
Monies to General Fund		\$63,320

<b>Conservation Restriction Assessment Report RSA 79-B</b>	<b>Acres</b>	<b>Valuation</b>
Farm Land	3.64	\$900
Forest Land	26.00	\$2,900
Forest Land with Documented Stewardship	68.72	\$5,200
Unproductive Land		\$0
Wet Land	5.35	\$0
	<b>103.71</b>	<b>\$9,000</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	3
Parcels in Conservation Restriction	<b>Parcels:</b>	6



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-1**

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

Map	Lot	Block	%	Description
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*This municipality has no Discretionary Preservation Easements.*

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
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*This municipality has no TIF districts.*

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
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State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357

\$11.00

18.00

White Mountain National Forest only, account 3186

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
--	--------

*This municipality has not adopted RSA 72:74 or has no applicable PILT sources.*

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
--	--------

FRIENDS OF YOUNG JUDAEA

\$5,000

PARKHURST PLACE LTD PARTNERSHIP

\$26,692

**\$31,692**



New Hampshire  
Department of  
Revenue Administration

2018  
MS-232-R

DRA Revised/Reviewed Appropriations

Amherst

For the period beginning July 1, 2018 and ending June 30, 2019

*In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.*

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>General Government</b>					
4130-4139	Executive	22	\$393,125	\$0	\$393,125
4140-4149	Election, Registration, and Vital Statistics	22	\$208,986	\$0	\$208,986
4150-4151	Financial Administration	22	\$414,296	\$0	\$414,296
4152	Revaluation of Property	22	\$180,396	\$0	\$180,396
4153	Legal Expense	22	\$44,001	\$0	\$44,001
4155-4159	Personnel Administration	22	\$213,337	\$0	\$213,337
4191-4193	Planning and Zoning	22	\$481,893	\$0	\$481,893
4194	General Government Buildings	22	\$318,355	\$0	\$318,355
4195	Cemeteries	22	\$29,871	\$0	\$29,871
4196	Insurance	22	\$133,770	\$0	\$133,770
4197	Advertising and Regional Association		\$0	\$0	\$0
4199	Other General Government	23	\$120,000	\$0	\$120,000
General Government Subtotal			\$2,538,030	\$0	\$2,538,030
<b>Public Safety</b>					
4210-4214	Police	22	\$2,560,540	\$0	\$2,560,540
4215-4219	Ambulance	22	\$590,327	\$0	\$590,327
4220-4229	Fire	22	\$682,080	\$0	\$682,080
4240-4249	Building Inspection		\$0	\$0	\$0
4290-4298	Emergency Management	22	\$8,501	\$0	\$8,501
4299	Other (Including Communications)	22	\$440,681	\$0	\$440,681
Public Safety Subtotal			\$4,282,129	\$0	\$4,282,129
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations		\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0
<b>Highways and Streets</b>					
4311	Administration	22	\$507,009	\$0	\$507,009
4312	Highways and Streets	22	\$3,060,713	\$0	\$3,060,713
4313	Bridges		\$0	\$0	\$0
4316	Street Lighting	22	\$24,473	\$0	\$24,473
4319	Other		\$0	\$0	\$0
Highways and Streets Subtotal			\$3,592,195	\$0	\$3,592,195



New Hampshire  
Department of  
Revenue Administration

2018  
MS-232-R

DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>Sanitation</b>					
4321	Administration		\$0	\$0	\$0
4323	Solid Waste Collection	22	\$335,635	\$0	\$335,635
4324	Solid Waste Disposal	22	\$287,932	\$0	\$287,932
4325	Solid Waste Cleanup		\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0
Sanitation Subtotal			\$623,567	\$0	\$623,567
<b>Water Distribution and Treatment</b>					
4331	Administration		\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0
<b>Electric</b>					
4351-4352	Administration and Generation		\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0
<b>Health</b>					
4411	Administration	22	\$2,160	\$0	\$2,160
4414	Pest Control	22	\$401	\$0	\$401
4415-4419	Health Agencies, Hospitals, and Other	22	\$45,000	\$0	\$45,000
Health Subtotal			\$47,561	\$0	\$47,561
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	22	\$20,834	\$0	\$20,834
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0
Welfare Subtotal			\$20,834	\$0	\$20,834
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	22	\$375,828	\$0	\$375,828
4550-4559	Library	22	\$974,625	\$0	\$974,625
4583	Patriotic Purposes	22	\$8,500	\$0	\$8,500
4589	Other Culture and Recreation	22	\$1,546	\$0	\$1,546
Culture and Recreation Subtotal			\$1,360,499	\$0	\$1,360,499





New Hampshire  
Department of  
Revenue Administration

2018  
MS-232-R

DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	22	\$22,059	\$0	\$22,059
4619	Other Conservation	25	\$43,500	\$0	\$43,500
4631-4632	Redevelopment and Housing		\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$65,559</b>	<b>\$0</b>	<b>\$65,559</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	22	\$1,336,050	\$0	\$1,336,050
4721	Long Term Bonds and Notes - Interest	22	\$191,957	\$0	\$191,957
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$1,528,007</b>	<b>\$0</b>	<b>\$1,528,007</b>
<b>Capital Outlay</b>					
4901	Land		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund		\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0
4915	To Capital Reserve Fund	26,27,28,29,30	\$622,000	\$0	\$622,000
4916	To Expendable Trusts/Fiduciary Funds	33	\$79,381	\$0	\$79,381
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$701,381</b>	<b>\$0</b>	<b>\$701,381</b>
<b>Total Voted Appropriations</b>			<b>\$14,759,762</b>	<b>\$0</b>	<b>\$14,759,762</b>

Explanation for Adjustments

Warrant	Reason for Adjustment
No DRA adjustments made or no adjustment notes available.	



**New Hampshire**  
Department of  
Revenue  
Administration

**2018**  
**\$27.23**

## Tax Rate Breakdown Amherst

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$9,336,174	\$1,717,399,208	<b>\$5.44</b>
County	\$2,151,692	\$1,717,399,208	<b>\$1.25</b>
Local Education	\$31,431,428	\$1,717,399,208	<b>\$18.30</b>
State Education	\$3,735,275	\$1,668,197,508	<b>\$2.24</b>
<b>Total</b>	<b>\$46,654,569</b>		<b>\$27.23</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$46,654,569
War Service Credits	(\$285,300)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$46,369,269

Stephan Hamilton  
Director of Municipal and Property Division  
New Hampshire Department of Revenue Administration

10/23/2018

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$14,759,762	
Net Revenues (Not Including Fund Balance)		(\$5,147,153)
Fund Balance Voted Surplus		(\$199,381)
Fund Balance to Reduce Taxes		(\$656,047)
War Service Credits	\$285,300	
Special Adjustment	\$0	
Actual Overlay Used	\$293,693	
<b>Net Required Local Tax Effort</b>	<b>\$9,336,174</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,151,692	
<b>Net Required County Tax Effort</b>	<b>\$2,151,692</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$24,818,858	
Net Cooperative School Appropriations	\$13,815,759	
Net Education Grant		(\$3,467,914)
Locally Retained State Education Tax		(\$3,735,275)
<b>Net Required Local Education Tax Effort</b>	<b>\$31,431,428</b>	
State Education Tax	\$3,735,275	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$3,735,275</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,717,399,208	\$1,699,517,100
Total Assessment Valuation without Utilities	\$1,668,197,508	\$1,650,315,400

### Village (MS-1V)

Description	Current Year
-------------	--------------

## Amherst

### Tax Commitment Verification

#### 2018 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$46,369,269
1/2% Amount	\$231,846
Acceptable High	\$46,601,115
Acceptable Low	\$46,137,423

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

<b>Commitment Amount</b>	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2018 commitment amount on the property tax warrant.**

**Tax Collector/Deputy Signature:**

**Date:**

### Requirements for Semi-Annual Billing

#### Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Amherst	Total Tax Rate	Semi-Annual Tax Rate
Total 2018 Tax Rate	\$27.23	\$13.62

Associated Villages

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$52,078,157</b>
<b>Final Overlay</b>	<b>\$293,693</b>

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.  
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.  
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2018 Fund Balance Retention Guidelines: Amherst	
Description	Amount
<b>Current Amount Retained (11.26%)</b>	<b>\$5,863,863</b>
17% Retained <i>(Maximum Recommended)</i>	\$8,853,287
10% Retained	\$5,207,816
8% Retained	\$4,166,253
5% Retained <i>(Minimum Recommended)</i>	\$2,603,908



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-434**

**Revised Estimated Revenues**

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**Amherst**

(RSA 21-J:34)

For the period beginning July 1, 2018 and ending June 30, 2019

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
<div></div>		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-434**

**Revised Estimated Revenues**

Account	Source	Article	Estimated Revenue
<b>Taxes</b>			
3120	Land Use Change Tax - General Fund	22	\$0
3180	Resident Tax		\$0
3185	Yield Tax		\$0
3186	Payment in Lieu of Taxes	22	\$31,000
3187	Excavation Tax		\$0
3189	Other Taxes		\$0
3190	Interest and Penalties on Delinquent Taxes	22	\$143,500
9991	Inventory Penalties	22	\$1,000
<b>Taxes Subtotal</b>			<b>\$175,500</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits		\$215,000
3220	Motor Vehicle Permit Fees	22	\$2,801,000
3230	Building Permits	22	\$104,500
3290	Other Licenses, Permits, and Fees	22	\$45,730
3311-3319	From Federal Government		\$0
<b>Licenses, Permits, and Fees Subtot</b>			<b>\$3,166,230</b>
<b>State Sources</b>			
3351	Shared Revenues		\$0
3352	Meals and Rooms Tax Distribution	22	\$581,608
3353	Highway Block Grant	22	\$331,537
3354	Water Pollution Grant		\$0
3355	Housing and Community Development		\$0
3356	State and Federal Forest Land Reimbursement	22	\$11
3357	Flood Control Reimbursement		\$0
3359	Other (Including Railroad Tax)	22	\$200
3379	From Other Governments	22	\$90,000
<b>State Sources Subtotal</b>			<b>\$1,003,356</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	22	\$525,865
3409	Other Charges	22	\$0
<b>Charges for Services Subtot</b>			<b>\$525,865</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	22	\$14,450
3502	Interest on Investments	22	\$202,250
3503-3509	Other	22	\$7,720
<b>Miscellaneous Revenues Subtotal</b>			<b>\$224,420</b>



Revised Estimated Revenues

Account	Source	Article	Estimated Revenue
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	,25	\$0
3913	From Capital Projects Funds		\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0
3914O	From Enterprise Funds: Other (Offset)		\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0
3914W	From Enterprise Funds: Water (Offset)		\$0
3915	From Capital Reserve Funds		\$0
3916	From Trust and Fiduciary Funds		\$0
3917	From Conservation Funds		\$0
<b>Interfund Operating Transfers In Subtot</b>			<b>\$0</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes		\$0
<b>Other Financing Sources Subtot</b>			<b>\$0</b>
<b>Total Revised Estimated Revenues and Credits</b>			<b>\$5,095,371</b>





Revised Estimated Revenues Summary

<b>Subtotal of Revenues</b>	<b>\$5,095,371</b>
Unassigned Fund Balance (Unreserved)	\$0
(Less) Emergency Appropriations (RSA 32:11)	\$0
(Less) Voted from Fund Balance	\$0
(Less) Fund Balance to Reduce Taxes	\$0
Fund Balance Retained	\$0
<b>Total Revenues and Credits</b>	<b>\$5,095,371</b>
<hr/>	
<b>Requested Overlay</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-535**

## Financial Report of the Budget

## Amherst

For the period ending June 30, 2018

## GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[illegible]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
Department of  
Revenue Administration

2018  
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$382,993	\$389,487
<i>Explanation: Transfers/Reclassifications</i>			
4140-4149	Election, Registration, and Vital Statistics	\$182,872	\$186,245
<i>Explanation: Transfers/Reclassifications</i>			
4150-4151	Financial Administration	\$435,318	\$401,066
4152	Revaluation of Property	\$172,497	\$163,992
4153	Legal Expense	\$44,001	\$33,677
4155-4159	Personnel Administration	\$209,845	\$207,433
4191-4193	Planning and Zoning	\$404,519	\$358,389
4194	General Government Buildings	\$313,583	\$287,913
4195	Cemeteries	\$34,346	\$28,157
4196	Insurance	\$135,376	\$133,355
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$150,000	\$0
<b>General Government Subtotal</b>		<b>\$2,465,350</b>	<b>\$2,189,714</b>
<b>Public Safety</b>			
4210-4214	Police	\$2,508,206	\$2,408,278
4215-4219	Ambulance	\$582,607	\$597,229
<i>Explanation: Transfers/Reclassifications</i>			
4220-4229	Fire	\$679,068	\$506,116
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$8,500
4299	Other (Including Communications)	\$426,797	\$420,531
<b>Public Safety Subtotal</b>		<b>\$4,205,179</b>	<b>\$3,940,654</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$493,004	\$482,234
4312	Highways and Streets	\$2,984,694	\$2,561,268
4313	Bridges	\$0	\$0
4316	Street Lighting	\$24,230	\$23,520
4319	Other	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$3,501,928</b>	<b>\$3,067,022</b>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-535**

**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$335,635	\$324,551
4324	Solid Waste Disposal	\$261,762	\$265,078
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$597,397</b>	<b>\$589,629</b>
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$2,156	\$2,604
<i>Explanation: Transfers/Reclassifications</i>			
4414	Pest Control	\$401	\$400
4415-4419	Health Agencies, Hospitals, and Other	\$45,000	\$45,000
<b>Health Subtotal</b>		<b>\$47,557</b>	<b>\$48,004</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$20,753	\$1,194
<i>Explanation: Transfers/Reclassifications</i>			
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$20,753</b>	<b>\$1,194</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$354,050	\$361,355
<i>Explanation: Transfers/Reclassifications</i>			
4550-4559	Library	\$950,015	\$932,831
4583	Patriotic Purposes	\$8,500	\$8,085
4589	Other Culture and Recreation	\$1,420	\$500
<b>Culture and Recreation Subtotal</b>		<b>\$1,313,985</b>	<b>\$1,302,771</b>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
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**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$21,945	\$16,811
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$21,945</b>	<b>\$16,811</b>
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$1,206,000	\$1,307,917
<i>Explanation: Transfers/Reclassifications</i>			
4721	Long Term Bonds and Notes - Interest	\$212,290	\$212,105
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1,418,290</b>	<b>\$1,520,022</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$120,712
<i>Explanation: Computer, Communications Equip</i>			
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$355,346
<i>Explanation: Bridges</i>			
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$476,058</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$500,000	\$430,000
<i>Explanation: W.A 33 - \$70,000.00</i>			
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$500,000</b>	<b>\$430,000</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$2,159,545
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$29,224,580
4934	Taxes Assessed for State Education	\$0	\$3,804,722
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$35,188,847</b>
<b>Total Before Payments to Other Governments</b>		<b>\$14,092,384</b>	<b>\$13,581,879</b>
<b>Plus Payments to Other Governments</b>			<b>\$35,188,847</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$35,188,847</b>	
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Total General Fund Expenditures</b>		<b>\$49,281,231</b>	<b>\$48,770,726</b>



New Hampshire  
Department of  
Revenue Administration

2018  
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$43,759,958
	<i>DRA Notes: TR=\$44,799,253</i>		
3120	Land Use Change Tax - General Fund	\$0	\$0
	<i>DRA Notes: 100% Cons</i>		
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$0	\$1,380
	<i>DRA Notes: =MS61</i>		
3186	Payment in Lieu of Taxes	\$31,158	\$31,909
3187	Excavation Tax	\$0	\$173
	<i>DRA Notes: =MS61</i>		
3189	Other Taxes	\$1,000	\$0
3190	Interest and Penalties on Delinquent Taxes	\$123,000	\$171,551
9991	Inventory Penalties	\$0	\$0
	<b>Taxes Subtotal</b>	<b>\$155,158</b>	<b>\$43,964,971</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$210,000	\$224,125
3220	Motor Vehicle Permit Fees	\$2,650,000	\$2,796,713
3230	Building Permits	\$85,000	\$103,767
3290	Other Licenses, Permits, and Fees	\$35,000	\$45,508
3311-3319	From Federal Government	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>	<b>\$2,980,000</b>	<b>\$3,170,113</b>
<b>State Sources</b>			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$581,608	\$581,608
3353	Highway Block Grant	\$331,537	\$331,348
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$11	\$11
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$381	\$197
3379	From Other Governments	\$82,686	\$89,062
	<b>State Sources Subtotal</b>	<b>\$996,223</b>	<b>\$1,002,226</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$520,000	\$514,289
3409	Other Charges	\$0	\$0
	<b>Charges for Services Subtotal</b>	<b>\$520,000</b>	<b>\$514,289</b>



New Hampshire  
Department of  
Revenue Administration

2018  
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$12,000	\$21,195
3502	Interest on Investments	\$85,000	\$201,930
3503-3509	Other	\$1,500	\$67,721
<b>Miscellaneous Revenues Subtotal</b>		<b>\$98,500</b>	<b>\$290,846</b>
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$65,000	\$32,195
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$156,299
<i>Explanation: FUND 10 &amp; FUND 6</i>			
3916	From Trust and Fiduciary Funds	\$0	\$17,734
3917	From Conservation Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$65,000</b>	<b>\$206,228</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$44,090,784</b>	
<b>Total General Fund Revenues</b>		<b>\$48,905,665</b>	<b>\$49,148,673</b>





New Hampshire  
Department of  
Revenue Administration

2018  
MS-535

Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$16,691,300	\$17,390,116
	<i>DRA Notes: Page 62</i>		
1030	Investments	\$6,991,781	\$7,843,468
1080	Tax Receivable	\$4,398,917	\$4,181,439
	<i>Explanation: CY BOY AUDIT ADJUSTMENT</i>		
	<i>DRA Notes: MS61=\$4,159,820</i>		
1110	Tax Liens Receivable	\$434,747	\$382,422
	<i>DRA Notes: MS61=\$382,378</i>		
1150	Accounts Receivable	\$365,353	\$522,382
	<i>Explanation: CY BOY AUDIT ADJUSTMENT</i>		
1260	Due from Other Governments	\$137	\$481
1310	Due from Other Funds	\$10,074,405	\$12,301,716
	<i>Explanation: CY BOY AUDIT ADJUSTMENT</i>		
1400	Other Current Assets	\$18,360	\$19,208
1670	Tax Deeded Property (Subject to Resale)	\$10,923	\$30,182
	<b>Current Assets Subtotal</b>	<b>\$38,985,923</b>	<b>\$42,671,414</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$214,175	\$70,232
	<i>Explanation: CY BOY AUDIT ADJUSTMENT</i>		
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$27,666	\$27,702
2070	Due to Other Governments	\$2,321	\$2,067
2075	Due to School Districts	\$0	\$0
2080	Due to Other Funds	\$10,074,405	\$11,510,997
	<i>Explanation: CY BOY AUDIT ADJUSTMENT</i>		
2220	Deferred Revenue	\$21,641,639	\$22,939,479
	<i>Explanation: CY BOY AUDIT ADJUSTMENT</i>		
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$86,334	\$484,491
	<b>Current Liabilities Subtotal</b>	<b>\$32,046,540</b>	<b>\$35,034,968</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$0	\$280,493
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$658,453	\$636,663
2530	Unassigned Fund Balance	\$6,600,047	\$6,719,291
	<i>Explanation: CY BOY AUDIT ADJUSTMENT</i>		
	<b>Fund Equity Subtotal</b>	<b>\$7,258,500</b>	<b>\$7,636,447</b>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-535**

**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,159,545	\$0	\$29,224,580	\$3,804,722	\$0	\$43,759,958
Commitment	\$2,159,545	\$0	\$29,224,580	\$3,804,722		\$44,090,784
Difference	\$0	\$0	\$0	\$0		(\$330,826)

**General Fund Balance Sheet Reconciliation**

Total Revenues	\$49,148,673
Total Expenditures	\$48,770,726
Change	\$377,947
Ending Fund Equity	\$7,636,447
Beginning Fund Equity	\$7,258,500
Change	\$377,947



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-535**

**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
2 Loaders (Loaders)								
	\$193,494	\$40,638	1.875	2021	\$152,856	\$0	\$40,638	\$112,218
2018 International (Dump Truck w/Plow)								
	\$139,797	\$27,959	3.39	2022	\$139,797	\$0	\$29,349	\$110,448
Baboosic Lake Septic (Sewer (non-General))								
	\$178,500	\$11,900	4.2	2022	\$71,400	\$0	\$11,900	\$59,500
Baboosic Lake Septic (Sewer (non-General))								
	\$170,700	\$11,380	3.17	2025	\$102,420	\$0	\$11,380	\$91,040
Baboosic Lake Septic (Sewer (non-General))								
	\$258,039	\$8,647	2.91	2026	\$77,823	\$0	\$8,647	\$69,176
Bridge Loan (Bridge Replacement)								
	\$319,336	\$140,017	2.50	2019	\$179,319	\$0	\$140,017	\$39,302
Equipment Lease (3 Equipment Leases)								
	\$445,423	\$94,134	2.125	2021	\$335,599	\$0	\$94,138	\$241,461
International 2015 (Truck)								
	\$104,992	\$31,697	1.75	2019	\$73,295	\$0	\$31,697	\$41,598
Road Note 2013 (Road Reconstruction)								
	\$2,000,000	\$200,000	2.25	2023	\$1,200,000	\$0	\$200,000	\$1,000,000
Road Note 2014 (Road Reconstruction)								
	\$2,000,000	\$200,000	2.3	2024	\$1,400,000	\$0	\$211,900	\$1,188,100
Road Note 2015 (Road Reconstruction)								
	\$3,059,999	\$306,000	2.39	2025	\$2,447,999	\$0	\$306,000	\$2,141,999
Road Note 2016 (Road Reconstruction)								
	\$4,000,000	\$400,000	2.3	2025	\$3,600,000	\$0	\$400,000	\$3,200,000
Spring Road (Road Reconstruction)								
	\$500,000	\$50,000	3.02	2020	\$200,000	\$0	\$50,000	\$150,000
Trackless 2015 (Tractor)								
	\$93,456	\$25,247	1.75	2020	\$68,209	\$0	\$25,247	\$42,962
	<b>\$13,463,736</b>				<b>\$10,048,717</b>	<b>\$0</b>	<b>\$1,560,913</b>	<b>\$8,487,804</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-636

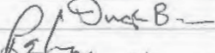

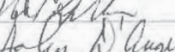
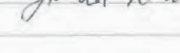

Proposed Budget  
Amherst

For the period beginning July 1, 2019 and ending June 30, 2020  
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: JANUARY 28, 2019

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
DWIGHT BREW	BOARD OF SELECTMEN, CHAIRMAN	
PETER LYON	BOARD OF SELECTMEN, VICE CHAIRMAN	
REED PANASITI	BOARD OF SELECTMEN, CLERK	
THOMAS GRELLA	SELECTMAN	
JOHN D'ANGELO	SELECTMAN	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Appropriations**

			Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Proposed Appropriations for period ending 6/30/2020	
Account	Purpose	Article			(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	22	\$389,487	\$393,125	\$387,253	\$0
4140-4149	Election, Registration, and Vital Statistics	22	\$186,245	\$208,986	\$203,808	\$0
4150-4151	Financial Administration	22	\$401,066	\$414,296	\$423,689	\$0
4152	Revaluation of Property	22	\$163,992	\$180,396	\$183,109	\$0
4153	Legal Expense	22	\$33,677	\$44,001	\$45,800	\$0
4155-4159	Personnel Administration	22	\$207,433	\$213,337	\$225,088	\$0
4191-4193	Planning and Zoning	22	\$358,389	\$481,893	\$475,006	\$0
4194	General Government Buildings	22	\$287,013	\$318,355	\$324,577	\$0
4195	Cemeteries	22	\$28,157	\$29,871	\$38,493	\$0
4196	Insurance	22	\$133,355	\$133,770	\$136,701	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$120,000	\$0	\$0
General Government Subtotal			\$2,189,714	\$2,538,030	\$2,443,504	\$0
Public Safety						
4210-4214	Police	22	\$2,408,278	\$2,560,540	\$2,674,248	\$0
4215-4219	Ambulance	22	\$597,229	\$590,327	\$617,306	\$0
4220-4229	Fire	22	\$506,116	\$682,080	\$672,531	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	22	\$8,500	\$8,501	\$8,501	\$0
4299	Other (Including Communications)	22	\$420,531	\$440,681	\$458,499	\$0
Public Safety Subtotal			\$3,940,654	\$4,282,129	\$4,431,085	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	22	\$482,234	\$507,009	\$459,822	\$0
4312	Highways and Streets	22	\$2,561,268	\$3,060,713	\$3,177,734	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	22	\$23,520	\$24,473	\$24,800	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$3,067,022	\$3,592,195	\$3,662,356	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-636**

**Appropriations**

			Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Proposed Appropriations for period ending 6/30/2020	
Account	Purpose	Article			(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	22	\$324,551	\$335,835	\$343,490	\$0
4324	Solid Waste Disposal	22	\$265,078	\$287,932	\$288,055	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$589,629	\$623,567	\$631,545	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration	22	\$2,604	\$2,180	\$2,163	\$0
4414	Pest Control	22	\$400	\$401	\$401	\$0
4415-4419	Health Agencies, Hospitals, and Other	22	\$45,000	\$45,000	\$50,000	\$0
Health Subtotal			\$48,004	\$47,581	\$52,564	\$0
Welfare						
4441-4442	Administration and Direct Assistance	22	\$1,194	\$20,834	\$17,455	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$1,194	\$20,834	\$17,455	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	22	\$361,355	\$375,828	\$404,728	\$0
4550-4559	Library	22	\$932,831	\$974,625	\$997,621	\$0
4583	Patriotic Purposes	22	\$8,085	\$8,500	\$8,500	\$0
4589	Other Culture and Recreation	22	\$500	\$1,546	\$1,821	\$0
Culture and Recreation Subtotal			\$1,302,771	\$1,380,499	\$1,412,670	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Proposed Appropriations for period ending 6/30/2020	
						(Recommended) (Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources	22	\$16,811	\$22,059	\$14,112	\$0
4619	Other Conservation		\$0	\$43,500	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$16,811</b>	<b>\$65,559</b>	<b>\$14,112</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	22	\$1,307,917	\$1,336,050	\$1,195,302	\$0
4721	Long Term Bonds and Notes - Interest	22	\$212,105	\$191,957	\$152,256	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$1,520,022</b>	<b>\$1,528,007</b>	<b>\$1,347,558</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$120,712	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$355,346	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$476,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$14,012,849</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-636

Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2020	
			(Recommended)	(Not Recommended)
4909	Improvements Other than Buildings	29	\$1,372,500	\$0
	Purpose: Appropriate funds for bridge construction			
4909	Improvements Other than Buildings	30	\$2,475,000	\$0
	Purpose: Appropriate funds for bridge construction			
4909	Improvements Other than Buildings	31	\$1,200,000	\$0
	Purpose: Appropriate funds for bridge construction			
4915	To Capital Reserve Fund	24	\$200,000	\$0
	Purpose: Add funds to CRF			
4915	To Capital Reserve Fund	25	\$25,000	\$0
	Purpose: Add funds to CRF			
4915	To Capital Reserve Fund	26	\$25,000	\$0
	Purpose: Add funds to CRF			
4915	To Capital Reserve Fund	27	\$15,000	\$0
	Purpose: Add funds to CRF			
4915	To Capital Reserve Fund	28	\$200,000	\$0
	Purpose: Add funds to CRF			
4915	To Capital Reserve Fund	32	\$257,000	\$0
	Purpose: Add funds to CRF			
Total Proposed Special Articles			\$5,769,500	\$0





New Hampshire  
Department of  
Revenue Administration

2019  
MS-636

Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2020	
			(Recommended)	(Not Recommended)
4199	Other General Government	23 <i>Purpose: Establish Contingency Fund FY20</i>	\$120,000	\$0
4903	Buildings	33 <i>Purpose: Appropriate funds to build garage</i>	\$140,000	\$0
Total Proposed Individual Articles			\$260,000	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-636**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 6/30/2018	Estimated Revenues for period ending 6/30/2019	Estimated Revenues for period ending 6/30/2020
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$1,380	\$0	\$0
3186	Payment in Lieu of Taxes	22	\$31,909	\$31,158	\$31,000
3187	Excavation Tax		\$173	\$0	\$0
3189	Other Taxes	22	\$0	\$1,000	\$100
3190	Interest and Penalties on Delinquent Taxes	22	\$171,551	\$123,000	\$170,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$205,013</b>	<b>\$155,158</b>	<b>\$201,100</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	22	\$224,125	\$210,000	\$210,000
3220	Motor Vehicle Permit Fees	22	\$2,796,713	\$2,650,000	\$2,945,982
3230	Building Permits	22	\$103,767	\$85,000	\$104,500
3290	Other Licenses, Permits, and Fees	22	\$45,508	\$35,000	\$47,625
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$3,170,113</b>	<b>\$2,980,000</b>	<b>\$3,308,107</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	22	\$581,608	\$581,608	\$581,608
3353	Highway Block Grant	22	\$331,348	\$331,537	\$331,537
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	22	\$11	\$11	\$11
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	22	\$197	\$381	\$200
3379	From Other Governments	22, 30, 31, 29	\$89,062	\$82,686	\$4,131,000
<b>State Sources Subtotal</b>			<b>\$1,002,226</b>	<b>\$996,223</b>	<b>\$5,044,356</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	22	\$514,289	\$520,000	\$514,390
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$514,289</b>	<b>\$520,000</b>	<b>\$514,390</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	22	\$21,195	\$12,000	\$12,950
3502	Interest on Investments	22	\$201,930	\$85,000	\$204,250
3503-3509	Other		\$67,721	\$1,500	\$0
<b>Miscellaneous Revenues Subtotal</b>			<b>\$290,846</b>	<b>\$98,500</b>	<b>\$217,200</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2018	Estimated Revenues for period ending 6/30/2019	Estimated Revenues for period ending 6/30/2020
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$32,195	\$65,000	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	30, 31, 29	\$156,299	\$0	\$1,009,500
3916	From Trust and Fiduciary Funds		\$17,734	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$206,228</b>	<b>\$65,000</b>	<b>\$1,009,500</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	23	\$0	\$0	\$120,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$5,388,715</b>	<b>\$4,814,881</b>	<b>\$10,414,853</b>



**New Hampshire**  
*Department of  
Revenue Administration*

**2019  
MS-636**

**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2019</b>	<b>Period ending 6/30/2020</b>
Operating Budget Appropriations		\$14,012,849
Special Warrant Articles	\$744,881	\$5,769,500
Individual Warrant Articles	\$120,000	\$260,000
Total Appropriations	\$14,759,762	\$20,042,349
Less Amount of Estimated Revenues & Credits	\$5,257,604	\$10,414,653
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$9,502,158</b>	<b>\$9,627,696</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-DTB

Default Budget of the Municipality

Amherst

For the period beginning July 1, 2019 and ending June 30, 2020

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 28, 2019

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position
Dwight Brew	Board of Selectmen, Chairman
Peter Lyon	Board of Selectmen, Vice Chairman
Reed Panasiti	Board of Selectmen, Clerk
Thomas Grella	Selectman
John D'Angelo	Selectman

Signature

*Dwight Brew*  
*Peter Lyon*  
*Reed Panasiti*  
*Thomas Grella*  
*John D'Angelo*

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2019**  
**MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$61,796	\$0	\$61,796
4130-4139	Executive	\$393,125	\$0	\$0	\$393,125
4140-4149	Election, Registration, and Vital Statistics	\$208,986	\$0	\$0	\$208,986
4150-4151	Financial Administration	\$414,296	\$0	\$0	\$414,296
4152	Revaluation of Property	\$180,396	\$0	\$0	\$180,396
4153	Legal Expense	\$44,001	\$0	\$0	\$44,001
4155-4159	Personnel Administration	\$213,337	\$0	\$0	\$213,337
4191-4193	Planning and Zoning	\$481,893	\$0	\$0	\$481,893
4194	General Government Buildings	\$318,355	\$0	\$0	\$318,355
4195	Cemeteries	\$29,871	\$0	\$0	\$29,871
4196	Insurance	\$133,770	\$0	\$0	\$133,770
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>		<b>\$2,418,030</b>	<b>\$61,796</b>	<b>\$0</b>	<b>\$2,479,826</b>
<b>Public Safety</b>					
4210-4214	Police	\$2,560,540	\$0	\$0	\$2,560,540
4215-4219	Ambulance	\$590,327	\$0	\$0	\$590,327
4220-4229	Fire	\$682,080	\$0	\$0	\$682,080
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$0	\$0	\$8,501
4299	Other (Including Communications)	\$440,681	\$0	\$0	\$440,681
<b>Public Safety Subtotal</b>		<b>\$4,282,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,282,129</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$507,009	\$0	\$0	\$507,009
4312	Highways and Streets	\$3,060,713	\$0	\$0	\$3,060,713
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$24,473	\$0	\$0	\$24,473
4319	Other	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$3,592,195</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,592,195</b>



**New Hampshire**  
Department of  
Revenue Administration

**2019  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$335,635	\$7,855	\$0	\$343,490
4324	Solid Waste Disposal	\$287,932	\$0	\$0	\$287,932
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$623,567</b>	<b>\$7,855</b>	<b>\$0</b>	<b>\$631,422</b>
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	\$2,160	\$0	\$0	\$2,160
4414	Pest Control	\$401	\$0	\$0	\$401
4415-4419	Health Agencies, Hospitals, and Other	\$45,000	\$0	\$0	\$45,000
<b>Health Subtotal</b>		<b>\$47,561</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,561</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$20,834	\$0	\$0	\$20,834
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$20,834</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,834</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$375,828	\$0	\$0	\$375,828
4550-4559	Library	\$974,625	\$0	\$0	\$974,625
4583	Patriotic Purposes	\$8,500	\$0	\$0	\$8,500
4589	Other Culture and Recreation	\$1,546	\$0	\$0	\$1,546
<b>Culture and Recreation Subtotal</b>		<b>\$1,360,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,360,499</b>





**New Hampshire**  
**Department of**  
**Revenue Administration**

**2019**  
**MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$22,059	\$0	\$0	\$22,059
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$22,059</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,059</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$1,336,050	(\$140,748)	\$0	\$1,195,302
4721	Long Term Bonds and Notes - Interest	\$191,957	(\$39,701)	\$0	\$152,256
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1,528,007</b>	<b>(\$180,449)</b>	<b>\$0</b>	<b>\$1,347,558</b>
<b>Capital Outlay</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$13,894,881</b>	<b>(\$110,798)</b>	<b>\$0</b>	<b>\$13,784,083</b>





## REPORT OF TRUST AND CAPITAL RESERVE FUNDS

For the period ending: Jun 30, 2018

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

### Instructions

#### Cover Page

- Select the Municipality name from the pull down menu
- Enter the preparer's information

A hard copy of this form, as well as the signature page, must be sent to:

Department of Justice  
Office of the Attorney General  
33 Capitol Street  
Concord, NH 03301-6397

#### Reporting:

- Complete all fields as necessary for the *Report of Trust Funds* and *Principal Only* sections.
- INVESTMENT POLICY - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34, 35:9).
- PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- WEB SITE - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division at [www.doj.nh.gov/charitable](http://www.doj.nh.gov/charitable)
- FAIR VALUE - Use this section to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- CAPITAL RESERVE FUND - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- WHEN and WHERE TO FILE - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See instructions and address on the last page of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

#### For Assistance Please Contact:

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION

Municipality: AMHERST County: HILLSBOROUGH Total of All Funds: 5,087,068.28

### PREPARER'S INFORMATION

First Name	Last Name	
John	Haley, c/o Cambridge Trust Company	
Street No.	Street Name	Phone Number
75	State St, 18th Fl, Boston, MA	(617) 441-1512
Email (optional)		



New Hampshire  
Department of  
Revenue Administration

2018  
MS-9

AMHERST (013)

**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

John

Preparer's Last Name

Haley, c/o Cambridge Trust Company

Date

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Services Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**TRUSTEE CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

  
Trustee of Trust Funds Signature

  
Trustee of Trust Funds Signature

  
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Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:

Department of Justice  
Office of the Attorney General  
33 Capitol Street  
Concord, NH 03301-6397

## July 1, 2017 to June 30, 2018

The income balance includes the following:

Cash	\$ 300,340.42
Fidelity Conservative Income Bond Fd	\$ 199,998.20
<b>Total Balance income</b>	<b>\$ 500,338.62</b>

\*\*\*Effective March 13, 2018, the Cemetery Lots Fund was dissolved and the balance was transferred into the Cemetery Expendable Trust Fund.

REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF AMHERST, NH  
FOR PERIOD ENDING JUNE 30, 2018  
CAPITAL RESERVE FUNDS (ACCOUNT NUMBER XXXXX25)

## PRINCIPAL AND INCOME

NAME OF FUND	BEGINNING BALANCE	FUNDS ADDED	FUNDS EXPENDED**	MONTHLY INCOME	% ENDING	ENDING BALANCE
<b>Town of Amherst</b>						
HIGHWAY EQUIPMENT FUND	16,819.54	0.00	0.00	196.79	1.27%	17,016.33
RESCUE SQUAD FUND	14.36	0.00	(14.47)	0.11	0.00%	0.00
AMBULANCE FUND	41,127.74	50,000.00	0.00	991.25	3.10%	92,118.99
FIRE RESCUE VEHICLE & EQUIPMENT PURCHASE & REPAIR*	595,410.34	200,000.00	0.00	9,006.36	44.89%	804,416.70
LIBRARY FACILITY EXPREN FUND	49,478.14	0.00	(8,976.99)	476.65	3.73%	40,977.80
ASSESSING REVALUATION FUND	7,296.94	25,000.00	0.00	340.40	0.55%	32,637.34
COMPUTER SYSTEM	60,153.56	15,000.00	(28,612.00)	789.93	4.53%	47,331.49
COMMUNICATION FUND	66,384.59	25,000.00	(35,875.00)	623.17	5.00%	56,132.76
RECREATION FIELD ACQ/CONSTR FD	2,353.43	0.00	0.00	27.54	0.18%	2,380.97
BRIDGE REPAIR AND REPLACEMENT FD	45,338.62	115,000.00	(74,853.00)	1,004.48	3.42%	86,490.10
STRUCTURAL REPAIR FUND	0.00	0.00	0.00	0.00	0.00%	0.00
FIRE STATION RENOVATION FUND	156.02	0.00	(157.08)	1.06	0.01%	0.00
FORESTVIEW CEMETERY EXPENDABLE TRUST	16,298.62	70,276.78	0.00	677.51	1.23%	87,252.91
<b>Amherst School District</b>						
ASD CAPITAL FACILITIES FD	47,789.08	0.00	0.00	559.12	3.60%	48,348.20
EDU STUDENTS W DISABILITIES FD	150,910.04	50,000.00	0.00	2,232.61	11.38%	203,142.65
<b>Southegan Co-op School District</b>						
SCHOOL UNFUNDED LIABILITIES	51,734.79	0.00	0.00	605.30	3.90%	52,340.09
SCHOOL MAINTENANCE FUND	175,178.52	65,000.00	0.00	2,656.68	13.21%	242,835.20
<b>TOTALS</b>	<b>1,326,444.33</b>	<b>615,276.78</b>	<b>(148,488.54)</b>	<b>20,188.96</b>	<b>100.00%</b>	<b>1,813,421.53</b>

\*The Fire Truck Fund was renamed to the Fire Rescue Vehicle & Equipment Purchase & Repair Fund



## REPORT OF COMMON TRUST FUND INVESTMENTS

For the period ending: Jun 30, 2018

This form is due **March 1st (Calendar Year)** or **September 1st (Fiscal Year)**

### Instructions

#### Cover Page

- Select the Municipality name from the pull down menu
- Enter the entities contact information
- Enter the preparer's information

#### Reporting:

- Please complete all fields as necessary for the *Report of the Common Trust Funds Investments, For the Year Ending, and Principal Only* sections

A hard copy of this form, as well as the signature page, must be sent to:

Department of Justice  
Office of the Attorney General  
33 Capitol Street  
Concord, NH 03301-6397

#### For Assistance Please Contact:

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION

Municipality: AMHERST

County: HILLSBOROUGH

### PREPARER'S INFORMATION

First Name

John

Last Name

Haley c/o Cambridge Trust Company

Street No.

75

Street Name

State St, 18th FL, Boston, MA

Phone Number

(617) 441-1512

Email (optional)





New Hampshire  
Department of  
Revenue Administration

2018  
MS-10

AMHERST (013)

**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

John

Preparer's Last Name

Haley, c/o Cambridge Trust Company

Date

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Services Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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**TRUSTEE CERTIFICATION**

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Trustee of Trust Funds Signature

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Office of the Attorney General  
33 Capitol Street  
Concord, NH 03301-6397

MS-10 CR  
REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF AMHERST, NH  
FOR PERIOD ENDING JUNE 30, 2018  
CAPITAL RESERVE FUND (ACCOUNT NUMBER XXXXX25)

PRINCIPAL										INCOME		PRINCIPAL ONLY		
# SHS	HOW INVESTED DESCRIPTION OF INVESTMENT	BALANCE BEG YEAR	PURCHASES	CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR	BALANCE BEG YEAR	INCOME RECEIVED	EXPENSED DURING YR	BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
	CASH	0.00					121.53		0.00		0.00		0.00	121.53
1,813,300.00	FEDERATED MONEY MARKET GOV'T OBLIGS TAX-MGCD FD	696,444.33	1,096,455.63	0.04	0.00	0.00	1,813,300.00	0.00	13,822.48		0.00	696,444.33	0.00	1,813,300.00
0.00	CITIBANK NA CD DTD 05/24/2017 1.05% 11/24/2017	250,000.00	0.00	0.00	250,000.00	0.00	0.00		1,323.29			249,900.00	0.00	0.00
0.00	SYNCHRONY BANK CD DTD 05/26/2017 1.2% 05/25/2018	250,000.00	0.00	0.00	250,000.00	0.00	0.00		2,971.78			249,760.00	0.00	0.00
0.00	SANTANDER BANK NA CD DTD 08/03/2016 8% 08/03/2017	130,000.00	0.00	0.00	130,000.00	0.00	0.00		1,040.00			129,970.10	0.00	0.00
0.00	SALLIE MAY BK SALT LAKE CITY UT CD 1.35% 02/16/2018	0.00	150,000.00	0.00	150,000.00	0.00	0.00		1,011.37			0.00	0.00	0.00
	TOTAL	1,326,444.33	1,246,455.63	0.04	780,000.00	0.00	1,813,421.53	0.00	26,188.92	0.00	0.00	1,326,674.43	0.00	1,813,421.53

Name of Bank - Cambridge Trust Company  
Fees Paid \$0.00  
Expenses Paid \$0.00  
Were these fees and expenses paid for  
totally from income? N/A

REPORT FOR TOWN OF AMHERST, COMMON TRUST FUNDS: PERIOD JULY 1, 2017 TO JUNE 30, 2018

MS-10 REPORT FOR THE STATE OF NEW HAMPSHIRE

# SHS	HOW INVESTED DESCRIPTION OF INVESTMENT	PRINCIPAL				INCOME				PRINCIPAL ONLY			
		BALANCE BEG YEAR	PURCHASES	CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR	BALANCE BEG YEAR	INCOME RECEIVED DURING YR	EXPENDED DURING YR	*BALANCE END YEAR	BEG OF YEAR FAIR VALUE	END OF YEAR FAIR VALUE
58,873.51	FEDERATED MONEY MKT OBLIGS GOVT OBLIGS TAX-MOD FD INSTL SHS	58,873.51	0.00	0.00	48,871.48	0.00	10,002.03	0.00	3,157.00	0.00	58,873.51	58,873.51	10,002.03
BONDS													
0.00	AT&T 3.80 5/15/18	100,396.20	0.00	0.00	100,396.20	0.00	0.00	0.00	5,203.80	0.00	100,396.20	100,396.20	0.00
50,000.00	COMCAST CORP 3.15% 5/1/76	49,207.50	0.00	0.00	0.00	0.00	49,207.50	0.00	1,575.00	0.00	50,258.50	50,258.50	46,952.00
0.00	EXPRESS SCRIPTS HOLDING COMPANY 11/15/21 4.75%	52,713.25	0.00	0.00	52,713.05	(330.20)	0.00	0.00	1,552.40	0.00	54,022.00	54,022.00	48,666.50
48,275.51	PHARMACIA POOL 47.51% 11/01/2032	0.00	47,700.68	0.00	679.65	17.42	47,388.45	0.00	2,157.00	0.00	49,545.45	48,645.25	51,863.02
91,828.13	PNMA POOL 48M-37.9% 09/01/2030	50,000.00	96,339.28	0.00	6,280.61	(31.41)	92,387.26	0.00	1,360.40	0.00	93,747.66	92,387.26	49,999.50
50,000.00	QILGAS SCIENCES INC 06/01/2020 2.50%	50,000.00	0.00	0.00	50,000.00	(9.94)	50,000.00	0.00	1,439.01	0.00	51,439.01	51,439.01	0.00
50,000.00	NBC UNIVERSAL MEDIA LLC 5.15% 04/30/2020	51,446.05	0.00	0.00	1,115.99	0.00	52,562.04	0.00	4,634.01	0.00	57,196.05	57,196.05	50,000.00
0.00	PRUDENTIAL 4.60% 08/7/18	100,013.87	0.00	0.00	100,013.99	(15.88)	0.00	0.00	4,634.01	0.00	100,013.87	100,013.87	0.00
100,000.00	PRUDENTIAL NAT REIC CO 01/15/26 4.45%	99,038.00	0.00	0.00	0.00	0.00	99,038.00	0.00	4,634.01	0.00	100,000.00	100,000.00	0.00
25,000.00	UNION PACIFIC LTD 01/01/2014	26,455.77	0.00	0.00	94.97	(95.11)	26,360.66	0.00	842.53	0.00	27,203.19	26,455.77	25,000.00
50,000.00	ZIMMER HOLDINGS 4.625% 11/20/2019	52,571.90	0.00	0.00	1,007.76	0.00	51,564.14	0.00	1,304.74	0.00	52,868.88	52,571.90	50,995.00
MUTUAL FDS/INDEX FDS/ETF													
0.000	FIDELITY CONSERVATIVE INCOME BOND FUND CL I	15,055.00	0.00	0.00	15,050.00	5.00	0.00	0.00	3,342.52	0.00	15,050.00	15,050.00	0.00
0.000	GLDGENHEIM BULLETSHARES 2018 HY CORP BD FUND	160,318.56	0.00	0.00	161,964.11	1,645.55	0.00	0.00	952.48	0.00	160,318.56	160,318.56	0.00
6,630,000	INVECO BULLETSHARES 2019 HIGH YIELD	0.00	163,315.59	0.00	163,315.59	0.00	0.00	0.00	4,748.40	0.00	168,064.00	168,064.00	160,282.50
750,000	ISHARES MSCI EUROPE FINANCIALS ETF	0.00	44,592.30	0.00	0.00	0.00	44,592.30	0.00	992.66	0.00	45,584.90	45,584.90	39,380.50
1,350,000	ISHARES MSCI EUROPE FINANCIALS ETF	0.00	89,115.00	0.00	0.00	0.00	89,115.00	0.00	2,505.03	0.00	91,620.03	91,620.03	27,310.50
8,992,962	LOOMIS SAYLES SENIOR FLOATING RATE	45,725.00	0.00	1,080.16	0.00	0.00	46,805.16	0.00	1,859.43	0.00	48,664.59	48,664.59	88,310.89
2,492,369	MATTHEWS EMERGING ASIAN FUND INSTL CLASS	16,164.00	0.00	0.00	17,516.98	1,352.98	0.00	0.00	17,622.77	0.00	17,622.77	17,622.77	47,073.52
0.000	MATTHEWS EMERGING ASIAN FUND INSTL CLASS	101,586.00	0.00	0.00	101,586.00	0.00	0.00	0.00	4,761.19	0.00	106,347.19	106,347.19	97,151.37
6,964,256	MFS EMERGING MARKETS DEBT FUND CLASS I	42,790.00	86,050.00	0.00	42,699.93	(90.07)	86,050.00	0.00	1,446.81	0.00	87,496.81	86,050.00	86,050.00
4,994,196	NUVEEN MUNICIPAL HIGH YIELD BOND FUND A	0.00	163,315.59	0.00	163,315.59	0.00	0.00	0.00	4,046.05	0.00	167,361.64	167,361.64	96,120.03
0.000	POWERSHARES BULLETSHARES 2019 HIGH YIELD	115,654.50	0.00	0.00	115,654.50	(68.98)	0.00	0.00	97,174.61	0.00	115,654.50	115,654.50	96,120.03
8,057,022	T ROWE PRICE TAX FREE HIGH YIELD FUND	59,166.50	27,750.00	0.00	0.00	0.00	86,916.50	0.00	2,702.44	0.00	89,618.94	89,618.94	92,832.34
3,188,959	VANGUARD TOTAL INTERNATIONAL STOCK INDEX FUND ADMIRAL SHARES	59,166.50	27,750.00	0.00	0.00	0.00	86,916.50	0.00	2,702.44	0.00	89,618.94	89,618.94	92,832.34
STOCKS													
188	3M CO	21,598.80	0.00	0.00	4,745.01	2,652.01	19,505.90	0.00	1,027.36	0.00	21,533.26	21,533.26	36,480.36
150	ACCENTURE P&C IRLAND SHE CLASS A	0.00	21,628.42	0.00	0.00	0.00	21,628.42	0.00	159.60	0.00	21,788.02	21,788.02	24,533.50
388	APPLE INC	25,467.81	0.00	0.00	0.00	0.00	25,467.81	0.00	3,996.76	0.00	29,464.57	29,464.57	71,822.68
665	AQUA AMERICA INC	17,597.80	0.00	0.00	28,800.00	1,130.00	20,128.13	0.00	879.15	0.00	20,997.28	20,997.28	33,394.70
282	AUTOMATIC DATA PROCESSING INC	15,129.96	0.00	0.00	0.00	0.00	15,129.96	0.00	879.15	0.00	16,009.11	15,129.96	37,827.48
185	BECTON DICKINSON & CO.	27,221.31	0.00	0.00	0.00	0.00	27,221.31	0.00	551.30	0.00	27,772.61	27,772.61	44,318.60
76	BLACKROCK INC	22,023.85	0.00	0.00	0.00	0.00	22,023.85	0.00	817.76	0.00	22,841.61	22,841.61	37,527.04
270	CELVION CORP	29,296.73	0.00	0.00	0.00	0.00	29,296.73	0.00	1,188.00	0.00	30,484.73	30,484.73	94,136.10
2,000	CISCO SYSTEMS INC	58,575.04	0.00	0.00	0.00	0.00	58,575.04	0.00	2,400.00	0.00	60,975.04	60,975.04	86,000.00
0	CLOROX CO	18,414.64	0.00	0.00	21,867.27	4,952.63	0.00	0.00	466.20	0.00	18,880.87	18,414.64	18,000.00
1,235	DANONE SPONSORED ADR	19,282.38	0.00	0.00	0.00	0.00	19,282.38	0.00	193.88	0.00	19,476.26	19,282.38	55,000.45
1,055	EATON VANG CORP NYG	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0.00	310.40	0.00	30,310.40	30,000.00	39,603.38
1,805	ESSITY ARTERIOGEL PULP SPONS ADR	41,707.70	0.00	0.00	6,657.86	1,134.41	34,164.25	0.00	738.96	0.00	34,903.11	34,164.25	18,000.00
235	EXXON MOBIL CORP	19,291.84	0.00	0.00	0.00	0.00	19,291.84	0.00	735.55	0.00	19,997.39	19,291.84	30,972.80
320	FIRST REPUBLIC BANK	28,881.51	0.00	0.00	0.00	0.00	28,881.51	0.00	220.80	0.00	29,102.31	29,102.31	30,972.80



REPORT FOR TOWN OF AMHERST, COMMON TRUST FUNDS: PERIOD JULY 1, 2017 TO JUNE 30, 2018

MS-10 REPORT FOR THE STATE OF NEW HAMPSHIRE

# SHS	HOW INVESTED DESCRIPTION OF INVESTMENT	PRINCIPAL				INCOME				PRINCIPAL ONLY				
		BALANCE BEG YEAR	PURCHASES	CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR	BALANCE BEG YEAR	INCOME RECEIVED	EXPENDED DURING YR	*BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
0	GENERAL ELEC CO	48,907.36	0.00	0.00	42,053.70	(6,853.66)	0.00	0.00	920.64	920.64	0.00	54,506.18	0.00	0.00
0	HOMER PARTS CO	14,552.51	0.00	0.00	18,080.47	3,527.96	0.00	0.00	428.63	428.63	0.00	19,479.60	0.00	0.00
295	HONEYWELL INTERNATIONAL INC	33,880.71	0.00	0.00	0.00	0.00	33,880.71	33,880.71	1,132.80	1,132.80	0.00	40,533.00	23,073.79	57,554.50
285	INTERPUBLIC GROUP COS INC	32,673.56	0.00	0.00	0.00	0.00	32,673.56	32,673.56	828.52	828.52	0.00	33,502.08	8,828.52	42,330.60
0	JOHNSON & JOHNSON	8,209.37	0.00	0.00	7,096.79	(1,112.58)	0.00	0.00	1,603.56	1,603.56	0.00	9,814.00	0.00	0.00
468	N & T BANK CORP	37,488.01	0.00	0.00	37,488.01	0.00	37,488.01	37,488.01	1,603.56	1,603.56	0.00	61,911.72	19,299.11	56,787.12
367	NORFOLK SOUTHERN CORP	41,698.62	0.00	0.00	6,692.08	3,026.26	38,032.80	38,032.80	1,198.10	1,198.10	0.00	65,103.90	26,412.25	62,445.05
0	NORFOLK SOUTHERN CORP	38,951.74	0.00	0.00	0.00	0.00	38,951.74	38,951.74	905.56	905.56	0.00	50,542.80	12,755.96	51,707.70
379	MEDTRONIC INC	44,438.49	0.00	0.00	0.00	0.00	44,438.49	44,438.49	2,272.40	2,272.40	0.00	51,386.25	5,129.70	49,568.19
1,195	MICROSOFT CORP	26,048.21	0.00	0.00	0.00	0.00	26,048.21	26,048.21	1,488.30	1,488.30	0.00	62,174.86	62,698.01	83,946.22
490	NATIONAL GRID PLC	45,753.98	0.00	0.00	0.00	0.00	45,753.98	45,753.98	1,078.80	1,078.80	0.00	56,904.01	11,150.03	68,054.04
586	NORFOLK SOUTHERN CORP	34,927.37	0.00	0.00	0.00	0.00	34,927.37	34,927.37	1,550.50	1,550.50	0.00	36,472.52	(13,035.88)	32,438.10
355	NOVARTIS AG SPONSORED ADR	40,388.57	0.00	0.00	0.00	0.00	40,388.57	40,388.57	1,336.09	1,336.09	0.00	58,429.00	(12,510.00)	52,878.00
700	NOVARTIS AG SPONSORED ADR	40,388.57	0.00	0.00	1,550.50	64,069.37	40,388.57	40,388.57	1,336.09	1,336.09	0.00	80,166.54	42,851.44	85,383.30
353	PRAXAIR INC	64,069.37	0.00	0.00	0.00	0.00	64,069.37	64,069.37	1,138.44	1,138.44	0.00	80,166.54	42,851.44	85,383.30
1,120	ROYAL DUTCH-SHELL PLC SPONSORED ADR	39,022.22	0.00	0.00	0.00	0.00	39,022.22	39,022.22	4,211.20	4,211.20	0.00	46,790.15	15,479.26	55,626.35
493	SCHLUMBERGER LTD	34,046.16	0.00	0.00	0.00	0.00	34,046.16	34,046.16	866.00	866.00	0.00	60,961.60	17,268.00	81,368.00
630	SIX FLAGS ENTERTAINMENT CORP	10,898.34	0.00	0.00	0.00	0.00	10,898.34	10,898.34	1,247.00	1,247.00	0.00	32,459.12	(15,976.43)	33,045.79
315	TEXAS INSTRUMENTS INC	9,691.84	0.00	0.00	13,708.39	2,816.05	23,400.23	23,400.23	566.60	566.60	0.00	44,133.80	10,385.34	44,133.80
360	TX COS INC	11,794.11	0.00	0.00	0.00	0.00	11,794.11	11,794.11	477.90	477.90	0.00	15,861.20	11,462.75	34,728.75
345	UNION PACIFIC CORP	58,881.61	0.00	0.00	0.00	0.00	58,881.61	58,881.61	1,705.16	1,705.16	0.00	69,003.00	7,984.02	43,947.60
345	UNION PACIFIC CORP	58,881.61	0.00	0.00	23,334.86	2,416.93	35,963.58	35,963.58	928.20	928.20	0.00	37,029.40	25,022.54	48,171.20
1,035	UNITEDHEALTH GROUP INC	25,262.23	0.00	0.00	0.00	0.00	25,262.23	25,262.23	567.00	567.00	0.00	33,375.60	18,998.97	44,161.20
595	VALERO SA ADR	47,531.28	0.00	0.00	0.00	0.00	47,531.28	47,531.28	1,221.30	1,221.30	0.00	53,375.60	25,022.54	48,171.20
700	VERIZON COMMUNICATIONS	0.00	21,543.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,375.60	18,998.97	44,161.20
520	V F CORP	24,250.53	0.00	0.00	0.00	0.00	24,250.53	24,250.53	886.00	886.00	0.00	33,375.60	4,339.42	51,770.70
340	VISA INC	31,935.03	0.00	0.00	0.00	0.00	31,935.03	31,935.03	1,375.00	1,375.00	0.00	38,217.80	131.40	42,390.40
265	WATCO INC	33,935.03	0.00	0.00	0.00	0.00	33,935.03	33,935.03	265.20	265.20	0.00	31,851.52	45,033.00	47,244.20
581	WEC ENERGY GROUP	31,851.52	0.00	0.00	0.00	0.00	31,851.52	31,851.52	588.50	588.50	0.00	35,661.78	13,909.17	37,561.65
755	XTECH INC	31,851.52	0.00	0.00	0.00	0.00	31,851.52	31,851.52	225.60	225.60	0.00	10,441.60	128.12	10,441.60
160	XILUX INC	0.00	10,313.48	0.00	0.00	0.00	10,313.48	10,313.48	225.60	225.60	0.00	10,441.60	128.12	10,441.60
TOTAL		2,692,281.29	1,066,259.29	1,080.16	1,070,582.76	15,755.21	2,693,714.03	0.00	105,320.02	(55,897.69)	500,338.02	3,099,563.47	554,393.51	3,248,007.54

#	SHE	HOW INVESTED DESCRIPTION OF INVESTMENT	INCOME				INCOME				INCOME ONLY				
			BALANCE BEG YR	PURCHASES	CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR	BALANCE BEG YR	INCOME RECEIVED	EXPENDED DURING YR	*BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
	263,497.96	FEDERATED MONEY MGT OBLIGS GOVT OBLIGS TAX-ANGD FDI INSTL BKS	263,497.96	36,842.46	0.00	0.00	0.00	300,340.42					263,497.96	0.00	300,340.42
	19,940,000	FIDELITY CONSERVATIVE INCOME BOND FUND CL I	19,998.20	0.00	0.00	0.00	0.00	199,998.20					200,197.60	0.00	199,998.20
			463,496.16	36,842.46	0.00	0.00	0.00	500,338.62	0.00	0.00	0.00	0.00	463,695.56	0.00	500,338.62
		TOTAL PRINCIPAL AND INCOME	3,155,777.45	1,093,101.75	1,080.16	1,070,582.76	15,756.21	3,194,052.65	0.00	105,328.02	(55,897.69)	500,338.62	3,563,259.03	554,293.51	3,742,346.16
Name of Bank - Cambridge Trust Company															
Fees Paid: \$11,469.70															
Expenses Paid: N/A															
Were these fees and expenses paid for															
totally From Income? 60% Principal (\$18,881.83) and 40% Income (\$11,587.87)															
*Total Income Received \$105,328.02 has not been reduced by fees allocated to Income of \$11,587.87															
Net Income received totals \$92,740.15 (\$105,328.02-\$11,587.87)															

Name of Bank - Cambridge Trust Company  
Fees Paid: \$31,469.70  
Expenses Paid: N/A

Were these fees and expenses paid for  
totally from income? 60% Principal (\$18,881.83) and 40% Income (\$12,587.87)

\*Total Income Received \$105,328.02 has not been reduced by fees allocated to income of \$12,587.87  
Net Income received totals \$92,740.15 (\$105,328.02-\$12,587.87)

REPORT FOR TOWN OF AMHERST, CEMETERY EXPENDABLE TRUST FUND\*: PERIOD JULY 1, 2017 TO JUNE 30, 2018

MS-10 REPORT FOR THE STATE OF NEW HAMPSHIRE

\*Effective March 13, 2018, the Cemetery Lot Fund was dissolved and the balance was transferred into the Cemetery Expendable Trust Fund.  
Reporting for both funds are included in this MS-10.

# SHS	HOW INVESTED DESCRIPTION OF INVESTMENT	PRINCIPAL				INCOME		PRINCIPAL ONLY	
		BALANCE BEG YEAR	PURCHASES	CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR	BALANCE BEG YEAR	*INCOME RECEIVED DURING YR
35,658.77	FEDERATED MONEY MKT OBLIGS TAX-IMPD FD INSTL SHS	56,155.11	0.00	0.01	20,495.34	0.00	35,658.77	42,873.39	1,245.28
0.00	FIXED INCOME FIDELITY CONSERVATIVE INCOME BOND FUND CL I	50,150.00	0.00	0.00	50,200.00	50.00	0.00	457.69	
	TOTAL	106,305.11	0.00	0.01	70,695.34	50.00	35,658.77	42,873.39	1,702.97
*Effective March 13, 2018, the Cemetery Lot Fund was dissolved and the balance was transferred into the Cemetery Expendable Trust Fund. Reporting for both funds are included in this MS-10.									

Name of Bank - Cambridge Trust Company  
Fees Paid: \$1,160.60  
Expenses Paid: 50.00  
Were these fees and expenses paid for  
totally from income? 60% Principal (\$696.35) and 40% income (\$464.25)  
\*Total income received \$1,702.97 has not been reduced by fees allocated to income of \$464.25  
Net income received totals \$1,238.72 (\$1,702.97-\$464.25)

**TREASURERS' COUPON & NOTE REGISTER**

**ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION**

**Baboosic Lake Septic System Phase II**

**Total Disbursed:   \$ 178,500.00**

**Interest rate:       4.06%**  
**Term:               15 Years**

<b>Ref. Year</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Beginning Balance</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>	<b>Remaining Balance</b>
		10/2/2007					178,500.00
1	9/30/2008		178,500.00	11,900.00	3,748.50	15,648.50	166,600.00
1	3/31/2009		166,600.00		3,498.60	3,498.60	166,600.00
2	9/30/2009		166,600.00	11,900.00	3,498.60	15,398.60	154,700.00
2	3/31/2010		154,700.00		3,248.70	3,248.70	154,700.00
3	9/30/2010		154,700.00	11,900.00	3,248.70	15,148.70	142,800.00
3	3/31/2011		142,800.00		2,998.80	2,998.80	142,800.00
4	9/30/2011		142,800.00	11,900.00	2,998.80	14,898.80	130,900.00
4	3/31/2012		130,900.00		2,748.90	2,748.90	130,900.00
5	9/30/2012		130,900.00	11,900.00	2,748.90	14,648.90	119,000.00
5	3/31/2013		119,000.00		2,499.00	2,499.00	119,000.00
6	9/30/2013		119,000.00	11,900.00	2,499.00	14,399.00	107,100.00
6	3/31/2001		107,100.00		2,249.10	2,249.10	107,100.00
7	9/30/2014		107,100.00	11,900.00	2,249.10	14,149.10	95,200.00
7	3/31/2015		95,200.00		1,999.20	1,999.20	95,200.00
8	9/30/2015		95,200.00	11,900.00	1,999.20	13,899.20	83,300.00
8	3/31/2016		83,300.00		1,749.30	1,749.30	83,300.00
9	9/30/2016		83,300.00	11,900.00	1,749.30	13,649.30	71,400.00
9	3/31/2017		71,400.00		1,499.40	1,499.40	71,400.00
10	9/30/2017		71,400.00	11,900.00	1,499.40	13,399.40	59,500.00
10	3/31/2018		59,500.00		1,249.50	1,249.50	59,500.00
11	9/30/2018		59,500.00	11,900.00	1,249.50	13,149.50	47,600.00
11	3/31/2019		47,600.00		999.60	999.60	47,600.00
12	9/30/2019		47,600.00	11,900.00	999.60	12,899.60	35,700.00
12	3/31/2020		35,700.00		749.70	749.70	35,700.00
13	9/30/2020		35,700.00	11,900.00	749.70	12,649.70	23,800.00
13	3/31/2021		23,800.00		499.80	499.80	23,800.00
14	9/30/2021		23,800.00	11,900.00	499.80	12,399.80	11,900.00
14	3/31/2022		11,900.00		249.90	249.90	11,900.00
15	9/30/2022		11,900.00	11,900.00	249.90	12,149.90	-
<b>Total</b>				<b>\$ 178,500.00</b>	<b>\$ 56,227.50</b>	<b>\$ 234,727.50</b>	

**TREASURERS' COUPON & NOTE REGISTER**

**ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION**

**Baboosic Lake Septic System Phase III**

**Total Disbursed:       \$   170,699.91**

**Interest rate:       3.17%**

**Term:       15 Years**

<b>Ref. Year</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Beginning Balance</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>	<b>Remaining Balance</b>
		8/24/2010	-	-	-	-	170,699.91
1	8/24/2011		170,699.91	11,379.99	5,411.19	16,791.18	159,319.92
2	8/24/2012		159,319.92	11,379.99	5,064.28	16,444.27	147,939.93
3	8/24/2013		147,939.93	11,379.99	4,689.70	16,069.69	136,559.94
4	8/24/2014		136,559.94	11,379.99	4,328.95	15,708.94	125,179.95
5	8/24/2015		125,179.95	11,379.99	3,968.20	15,348.19	113,799.96
6	8/24/2016		113,799.96	11,379.99	3,617.34	14,997.33	102,419.97
7	8/24/2017		102,419.97	11,379.99	3,246.71	14,626.70	91,039.98
8	8/24/2018		91,039.98	11,379.99	2,885.97	14,265.96	79,659.99
9	8/24/2019		79,659.99	11,379.99	2,525.22	13,905.21	68,280.00
10	8/24/2020		68,280.00	11,379.99	2,170.41	13,550.40	56,900.01
11	8/24/2021		56,900.01	11,379.99	1,803.73	13,183.72	45,520.02
12	8/24/2022		45,520.02	11,379.99	1,442.98	12,822.97	34,140.03
13	8/24/2023		34,140.03	11,379.99	1,082.24	12,462.23	22,760.04
14	8/24/2024		22,760.04	11,379.99	723.47	12,103.46	11,380.05
15	8/24/2025		11,380.05	11,380.05	360.75	11,740.80	-
<b>Total</b>				<b>\$   170,699.91</b>	<b>\$   43,321.14</b>	<b>\$   214,021.05</b>	

**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION**  
**New Hampshire Department of Environmental Services**  
**Clean Water SRF Loan Schedule**  
**Baboosic Lake Septic System Phase IV**

**Total Disbursed   \$ 256,668.00**

**Interest rate:                   0.91%**  
**Administrative Fee:       2.00%**  
**Term:                       15 Years**

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Principal Forgiven	Interest Payment	Admin Fees	Total Payment	Remaining Balance
1		3/20/2012	256,668.00	8,647.00	128,333.83	2,249.43	4,943.80	15,840.23	121,058.07
2	4/1/2013		121,058.07	8,647.01	-	1,101.63	2,421.16	12,169.80	112,411.06
3	4/1/2014		112,411.06	8,647.00	-	1,022.94	2,248.22	11,918.16	103,764.06
4	4/1/2015		103,764.06	8,647.01	-	944.25	2,075.28	11,666.54	95,117.05
5	4/1/2016		95,117.05	8,647.00	-	865.57	1,902.34	11,414.91	86,470.05
6	4/1/2017		86,470.05	8,647.01	-	786.88	1,729.40	11,163.29	77,823.04
7	4/1/2018		77,823.04	8,647.00	-	708.19	1,556.46	10,911.65	69,176.04
8	4/1/2019		69,176.04	8,647.01	-	629.50	1,383.52	10,660.03	60,529.03
9	4/1/2020		60,529.03	8,647.00	-	550.81	1,210.58	10,408.39	51,882.03
10	4/1/2021		51,882.03	8,647.01	-	472.13	1,037.64	10,156.78	43,235.02
11	4/1/2022		43,235.02	8,647.00	-	393.44	864.70	9,905.14	34,588.02
12	4/1/2023		34,588.02	8,647.01	-	314.75	691.76	9,653.52	25,941.01
13	4/1/2024		25,941.01	8,647.00	-	236.06	518.82	9,401.88	17,294.01
14	4/1/2025		17,294.01	8,647.01	-	157.38	345.88	9,150.27	8,647.00
15	4/1/2026		8,647.00	8,647.00	-	78.69	172.94	8,898.63	-
<b>Total</b>				<b>\$ 129,705.07</b>	<b>\$ 128,333.83</b>	<b>\$ 10,511.65</b>	<b>\$ 23,102.50</b>	<b>\$ 163,319.22</b>	

**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION**  
**Spring Road Note**

Total Disbursed: \$ 500,000.00				Interest rate: 3.02%			
				Term: 10 Years			
Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Remaining Balance
1	8/24/2011	8/24/2010	-	-	-	-	500,000.00
2	8/24/2012		500,000.00	50,000.00	15,100.00	65,100.00	450,000.00
3	8/24/2013		450,000.00	50,000.00	13,590.00	63,590.00	400,000.00
4	8/24/2014		400,000.00	50,000.00	12,080.00	62,080.00	350,000.00
5	8/24/2015		350,000.00	50,000.00	10,570.00	60,570.00	300,000.00
6	8/24/2016		300,000.00	50,000.00	9,060.00	59,060.00	250,000.00
7	8/24/2017		250,000.00	50,000.00	7,573.90	57,573.90	200,000.00
			200,000.00	50,000.00	6,040.00	56,040.00	150,000.00
8	8/24/2018		150,000.00	50,000.00	4,530.00	54,530.00	100,000.00
9	8/24/2019		100,000.00	50,000.00	3,020.00	53,020.00	50,000.00
10	8/24/2020		50,000.00	50,000.00	1,510.00	51,510.00	-
Total				\$ 500,000.00	\$ 83,073.90	\$ 583,073.90	

**TREASURER'S COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2014 ROAD NOTE**

Total Disbursed: \$ 2,000,000.00		Interest Rate Term		2.25% 10 years	
Ref. Year	Due Date	Principal	Interest	Total Payment	Remaining Balance
1	6/14/2014	200,000.00	24,657.53	224,657.53	2,000,000.00
2	6/14/2015	200,000.00	40,524.66	240,524.66	1,800,000.00
3	6/14/2016	200,000.00	36,203.99	236,203.99	1,600,000.00
4	6/14/2017	200,000.00	31,500.00	231,500.00	1,400,000.00
5	6/14/2018	200,000.00	27,000.00	227,000.00	1,200,000.00
6	6/14/2019	200,000.00	22,500.00	222,500.00	1,000,000.00
7	6/14/2020	200,000.00	18,000.00	218,000.00	800,000.00
8	6/14/2021	200,000.00	13,500.00	213,500.00	600,000.00
9	6/14/2022	200,000.00	9,000.00	209,000.00	400,000.00
10	6/14/2023	200,000.00	4,500.00	204,500.00	200,000.00
<b>Total</b>		<b>2,000,000.00</b>	<b>227,386.18</b>	<b>2,227,386.18</b>	<b>-</b>



**TREASURER'S COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2015 ROAD NOTE**

Total Disbursed: \$ 2,000,000.00				Interest Rate		2.30%	
Ref.	Year	Due Date	Date Received	Principal	Interest	Total Payment	Remaining Balance
			6/27/2014	1,000,000.00			1,000,000.00
			5/29/2015	1,000,000.00			2,000,000.00
1	1	9/7/2014		100,000.00	4,536.98	104,536.98	1,900,000.00
1	1	3/7/2015		100,000.00	10,296.44	110,296.44	1,800,000.00
2	2	9/5/2015		100,000.00	15,829.04	115,829.04	1,700,000.00
2	2	3/7/2016		100,000.00	19,482.55	119,482.55	1,600,000.00
3	3	9/7/2016		100,000.00	18,500.54	118,500.54	1,500,000.00
3	3	3/7/2017		100,000.00	17,250.00	117,250.00	1,400,000.00
4	4	9/7/2017		100,000.00	16,100.00	116,100.00	1,300,000.00
4	4	3/7/2018		100,000.00	14,950.00	114,950.00	1,200,000.00
5	5	9/7/2018		100,000.00	13,800.00	113,800.00	1,100,000.00
5	5	3/7/2019		100,000.00	12,650.00	112,650.00	1,000,000.00
6	6	9/7/2019		100,000.00	11,500.00	111,500.00	900,000.00
6	6	3/7/2020		100,000.00	10,350.00	110,350.00	800,000.00
7	7	9/7/2020		100,000.00	9,200.00	109,200.00	700,000.00
7	7	3/7/2021		100,000.00	8,050.00	108,050.00	600,000.00
8	8	9/7/2021		100,000.00	6,900.00	106,900.00	500,000.00
8	8	3/7/2022		100,000.00	5,750.00	105,750.00	400,000.00
9	9	9/7/2022		100,000.00	4,600.00	104,600.00	300,000.00
9	9	3/7/2023		100,000.00	3,450.00	103,450.00	200,000.00
10	10	9/7/2023		100,000.00	2,300.00	102,300.00	100,000.00
10	10	3/7/2024		100,000.00	1,150.00	101,150.00	-
<b>Total</b>				<b>2,000,000.00</b>	<b>206,645.55</b>	<b>2,206,645.55</b>	

**TREASURER'S COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2015 Refinance of FY11 & FY12 ROAD NOTE**

Total Disbursed: \$ 3,059,999.00		Interest Rate		2.39%	
		Term		10 years	
Ref. Year	Due Date	Principal	Interest	Total Payment	Remaining Balance
1	3/10/2016	305,999.90	73,334.34	379,334.24	3,059,999.00
2	3/10/2017	305,999.90	65,820.58	371,820.48	2,753,999.10
3	3/10/2018	305,999.90	58,507.18	364,507.08	2,447,999.20
4	3/10/2019	305,999.90	51,193.78	357,193.68	2,141,999.30
5	3/10/2020	305,999.90	44,000.61	350,000.51	1,835,999.40
6	3/10/2021	305,999.90	36,566.99	342,566.89	1,529,999.50
7	3/10/2022	305,999.90	29,253.59	335,253.49	1,223,999.60
8	3/10/2023	305,999.90	21,940.19	327,940.09	917,999.70
9	3/10/2024	305,999.90	14,666.87	320,666.77	611,999.80
10	3/10/2025	305,999.90	7,313.40	313,313.30	305,999.90
<b>Total</b>		<b>3,059,999.00</b>	<b>402,597.53</b>	<b>3,462,596.53</b>	<b>0.00</b>

**TREASURER'S COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2016 - 2017 ROAD NOTE - \$4,000,000.00**

Total Disbursed: \$			4,000,000.00		Interest Rate		2.30%	
					Term		10 yrs	
Ref.	Year	Due Date	Date Received	Principal	Interest	Total Payment	Remaining Balance	
	1	7/29/2016	12/29/2015	2,000,000.00			2,000,000.00	
			7/1/2016	2,000,000.00			4,000,000.00	
	1	7/29/2016		400,000.00	30,290.00	430,290.00	3,600,000.00	
	2	7/29/2017		400,000.00	82,800.00	482,800.00	3,200,000.00	
	3	7/29/2018		400,000.00	73,600.00	473,600.00	2,800,000.00	
	4	7/29/2019		400,000.00	64,400.00	464,400.00	2,400,000.00	
	5	7/29/2020		400,000.00	55,351.23	455,351.23	2,000,000.00	
	6	7/29/2021		400,000.00	46,000.00	446,000.00	1,600,000.00	
	7	7/29/2022		400,000.00	36,800.00	436,800.00	1,200,000.00	
	8	7/29/2023		400,000.00	27,600.00	427,600.00	800,000.00	
	9	7/29/2024		400,000.00	18,450.41	418,450.41	400,000.00	
	10	7/29/2025		400,000.00	9,200.00	409,200.00	-	
Total				3,600,000.00	414,201.64	4,014,201.64		

ADDENDUM

TOWN OF AMHERST,  
NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2018

**TOWN OF AMHERST, NEW HAMPSHIRE  
FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2018**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

Having responsibility for the financial management of the Town of Amherst ("Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2018.

### Financial Highlights

As of June 30, 2018, the assets of the Town exceeded its liabilities by \$29,459,949 (net position). Of this amount, the unrestricted net position is \$4,508,184.

The Town's net position increased by \$2,964,847. This was due primarily to increases in the investment in capital assets from construction and some reduction in outstanding bonds through principal payments.

As of June 30, 2018, the Town's governmental funds reported combined ending fund balances of \$11,279,669, an increase of \$813,651 in comparison with the prior year.

As of June 30, 2018, the unassigned fund balance of the General Fund is \$6,432,457 which represents 47.7% of total General Fund expenditures.

During the year ended June 30, 2018, the Town's total general obligation bonded debt decreased by \$1,296,021, which represents bond principal payments.

### Overview of the Financial Statements

The following discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the year ended June 30, 2018. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances are followed by reconciliations to facilitate this comparison between governmental funds and governmental activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the supplementary information section of this report.

Proprietary fund. The proprietary fund is used to account for the resources and activity of the Baboosic Septic Fund, where the intent is that expenses be covered by charges to users.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement, because the resources of those funds are not available to support the Town's own programs.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. Schedules related to pensions and other post-employment benefits are in the Required Supplementary Information Section, which follows the notes. The combining statements, referred to above in connection with non-major governmental funds, and detailed General Fund schedules are presented immediately following this information.

### Government-Wide Financial Analysis

As noted above, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$29,459,949 at June 30, 2018.

The largest portion of the Town's net position (76%) reflects its investment in capital assets (e.g., land, buildings and improvements, vehicles and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to

## MANAGEMENT'S DISCUSSION AND ANALYSIS

citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Town of Amherst Net Position		
Governmental Activities		
	June 30, 2018	June 30, 2017
Governmental Activities:		
Current Assets	\$ 35,752,369	\$ 33,209,016
Capital Assets	<u>30,445,400</u>	<u>29,484,623</u>
Total Assets	66,197,769	62,693,639
Deferred Outflows of Resources	<u>1,205,051</u>	<u>1,476,663</u>
Current Liabilities	18,837,622	18,472,754
Long-term Liabilities	<u>14,273,391</u>	<u>15,619,182</u>
Total Liabilities	33,111,013	34,091,936
Deferred Inflows of Resources	<u>5,252,690</u>	<u>4,093,166</u>
Net Position:		
Net Investment in Capital Assets	21,929,684	19,217,269
Restricted	2,675,659	3,207,793
Unrestricted	<u>4,433,774</u>	<u>3,560,138</u>
Net Position	<u>\$ 29,039,117</u>	<u>\$ 25,985,200</u>
Business-type Activities:		
Current Assets	\$ 77,644	\$ 95,766
Capital Assets	<u>566,138</u>	<u>669,606</u>
Total Assets	643,782	765,372
Current Liabilities	3,234	3,827
Long-term Liabilities	<u>219,716</u>	<u>251,643</u>
Total Liabilities	<u>222,950</u>	<u>255,470</u>
Net Position:		
Net Investment in Capital Assets	346,422	417,962
Unrestricted	<u>74,410</u>	<u>74,410</u>
Net Position	<u>\$ 420,832</u>	<u>\$ 509,902</u>
Total Net Position	<u>\$ 29,459,949</u>	<u>\$ 26,495,102</u>

Another portion of the Town's net position, \$2,675,659, represents resources that are subject to external restrictions on how they may be used.

As indicated by the schedule below, the Town's net position increased by \$2,964,847 during the year ended June 30, 2018.



## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Town of Amherst Changes in Net Position

	Year Ended June 30, 2018	Year Ended June 30, 2017
Governmental Activities:		
Expenses, net of program revenue:		
General Government	\$ 2,267,612	\$ 2,538,130
Public Safety	3,641,328	2,851,318
Highways and Streets	2,390,454	2,087,533
Sanitation	498,668	518,054
Health	48,003	48,114
Welfare	1,195	4,778
Culture and Recreation	1,150,732	1,510,520
Conservation	29,723	5,407
Interest on Long-term Debt	193,524	226,580
Capital Outlay	5,487	5,487
Miscellaneous	-	519,829
Total	<u>10,226,726</u>	<u>10,315,750</u>
General Revenues:		
Taxes	9,179,210	8,569,936
Licenses and Permits	3,170,113	3,085,829
Non-specific Grants and Contributions	581,816	583,898
Miscellaneous	349,504	453,849
Total General Revenues	<u>13,280,643</u>	<u>12,693,512</u>
Change in Net Position	3,053,917	2,377,762
Restatement	-	(490,834)
Net Position, beginning of year	<u>25,985,200</u>	<u>24,098,272</u>
Net Position, end of year	<u>\$ 29,039,117</u>	<u>\$ 25,985,200</u>
Business-type Activities:		
Expenses, net of program revenue	\$ 89,070	\$ 75,061
Net Position, beginning of year	<u>509,902</u>	<u>584,963</u>
Net Position, end of year	<u>\$ 420,832</u>	<u>\$ 509,902</u>
Total Net Position	<u>\$ 29,459,949</u>	<u>\$ 26,495,102</u>

### Financial Analysis of the Town's Funds

As noted above, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As of June 30, 2018, the Town's governmental funds reported combined fund balances of \$11,279,669, an increase of \$813,651 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$1,649,300 representing, tax deeded property for resale, prepaid expenditures, inventory and the non-spendable portion of permanent funds; restricted fund balances of \$1,205,514 representing the library fund, grants, and the expendable portion of permanent funds; committed fund balances of \$2,429,587 representing the special revenue and capital project funds; assigned fund balances of \$636,663 representing purchase orders or encumbrances authorized by the Board of Selectmen; and unassigned fund balance of \$5,358,605, representing the General Fund unassigned balance of \$6,432,457 and the deficit balances in the Roads and Bridges Capital Project Funds which equal \$1,073,852.

During the year ended June 30, 2018, the unassigned fund balance of the General Fund decreased by \$21,729.

### Budgetary Highlights

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual demonstrates compliance with the adopted budget for the year ended June 30, 2018. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$753,696, while expenditures and transfers out were \$290,555 under budget. This produced a favorable total variance of \$1,044,251.

### Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2018 amounted to \$22,276,106 (net of accumulated depreciation and related long-term debt).

Investment in Capital Assets		
	June 30, 2018	June 30, 2017
Governmental Activities:		
Land	\$ 8,046,138	\$ 8,046,138
Art	22,079	22,079
Construction in Progress	1,175,958	598,869
Land Improvements	565,106	565,106
Buildings and Improvements	3,982,655	3,945,766
Vehicles and Equipment	7,455,414	7,636,572
Infrastructure	18,199,786	17,015,407
Library Collection	3,287,679	3,287,679
Total Investment in Capital Assets	42,734,815	41,117,616
Related Long-term Debt	8,515,716	10,267,356
Accumulated Depreciation	12,289,415	11,632,991
Net Investment in Capital Assets	<u>\$ 21,929,684</u>	<u>\$ 19,217,269</u>
Business-type Activities:		
Infrastructure	1,552,000	1,552,000
Related Long-term Debt	219,716	251,643
Accumulated Depreciation	985,862	882,394
Net Investment in Capital Assets	<u>\$ 346,422</u>	<u>\$ 417,963</u>
Total Net Investment in Capital Assets	<u>\$ 22,276,106</u>	<u>\$ 19,635,232</u>

Additional information on the Town's capital assets can be found in the notes to the financial statements.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term bonded debt. As of June 30, 2018, the Town had total long-term bonded debt outstanding of \$7,871,314. The entire amount is backed by the full faith and credit of the Town.

### Long-Term Bonded Debt

	June 30, 2018	June 30, 2017
Governmental Activities:		
2011 Spring Road	\$ 150,000	\$ 200,000
2011 Bridge	179,321	419,342
2014 Road Reconstruction	1,000,000	1,200,000
2015 Road Reconstruction	1,200,000	1,300,000
2016 Refunding	2,141,993	2,447,993
2017 Road Reconstruction	3,200,000	3,600,000
	<u>\$ 7,871,314</u>	<u>\$ 9,167,335</u>

In addition, the Town has outstanding notes payable as follow:

	June 30, 2018	June 30, 2017
Business-type Activities:		
2008 Phase II	\$ 59,500	\$ 71,400
2011 Phase III	91,040	102,420
2011 Phase IV	69,176	77,823
	<u>\$ 219,716</u>	<u>\$ 251,643</u>

There were no authorized but unissued bonds at June 30, 2018.

### Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest therein. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address.

Town of Amherst  
Selectmen's Office  
P.O. Box 960  
2 Main Street  
Amherst, NH 03031

## **BASIC FINANCIAL STATEMENTS**

**EXHIBIT 1**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**June 30, 2018**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	21,524,673	\$ -	\$ 21,524,673
Investments	8,868,284	-	8,868,284
Intergovernmental receivable	179,154	141,120	320,274
Other receivables, net of allowance for uncollectibles	4,928,670	8,958	4,937,628
Inventory	13,769	-	13,769
Prepaid items	135,203	-	135,203
Tax deeded property held for resale	30,182	-	30,182
Internal balances	72,434	(72,434)	-
Capital assets, not being depreciated:			
Land	8,046,138	-	8,046,138
Art	22,079	-	22,079
Construction in progress	1,175,958	-	1,175,958
Capital assets, net of accumulated depreciation:			
Land improvements	191,378	-	191,378
Buildings and building improvements	2,418,261	-	2,418,261
Vehicles and equipment	1,956,913	-	1,956,913
Infrastructure	16,524,723	566,138	17,090,861
Library collection	109,950	-	109,950
Total assets	<u>66,197,769</u>	<u>643,782</u>	<u>66,841,551</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	<u>1,205,051</u>	<u>-</u>	<u>1,205,051</u>
<b>LIABILITIES</b>			
Accounts payable	284,824	-	284,824
Accrued payroll and benefits	364,423	-	364,423
Contracts payable	361,840	-	361,840
Accrued interest payable	100,658	3,234	103,892
Intergovernmental payable	17,678,605	-	17,678,605
Retainage payable	47,272	-	47,272
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	1,296,017	31,927	1,327,944
Capital leases payable	181,814	-	181,814
Due in more than one year:			
Bonds and notes payable	6,575,297	187,789	6,763,086
Capital leases payable	462,588	-	462,588
Compensated absences payable	268,664	-	268,664
Other postemployment benefits liability	977,558	-	977,558
Net pension liability	<u>4,511,453</u>	<u>-</u>	<u>4,511,453</u>
Total liabilities	<u>33,111,013</u>	<u>222,950</u>	<u>33,333,963</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenue	4,922,650	-	4,922,650
Deferred amounts related to pensions	<u>330,040</u>	<u>-</u>	<u>330,040</u>
Total deferred inflows of resources	<u>5,252,690</u>	<u>-</u>	<u>5,252,690</u>
<b>NET POSITION</b>			
Net investment in capital assets	21,929,684	346,422	22,276,106
Restricted for:			
Perpetual care:			
Nonexpendable	1,283,892	-	1,283,892
Expendable	566,124	-	566,124
Other purposes	825,643	-	825,643
Unrestricted	<u>4,433,774</u>	<u>74,410</u>	<u>4,508,184</u>
Total net position	<u>\$ 29,039,117</u>	<u>\$ 420,832</u>	<u>\$ 29,459,949</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 2**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Year Ended June 30, 2018**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Business-type Activities		Total
					Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 2,336,983	\$ 3,044	\$ 66,327	\$ -	\$ (2,267,612)	\$ -	\$ (2,267,612)
Public safety	4,171,248	421,394	108,526	-	(3,641,328)	-	(3,641,328)
Highways and streets	3,189,908	8,940	-	790,514	(2,390,454)	-	(2,390,454)
Sanitation	589,630	90,962	-	-	(498,668)	-	(498,668)
Health	48,003	-	-	-	(48,003)	-	(48,003)
Welfare	1,195	-	-	-	(1,195)	-	(1,195)
Culture and recreation	2,029,010	564,426	313,852	-	(1,150,732)	-	(1,150,732)
Conservation	36,203	-	6,480	-	(29,723)	-	(29,723)
Interest on long-term debt	193,524	-	-	-	(193,524)	-	(193,524)
Capital outlay	5,487	-	-	-	(5,487)	-	(5,487)
Total governmental activities	12,601,191	1,088,766	495,185	790,514	(10,226,726)	-	(10,226,726)
Business-type activities:							
Babooisc Septic	144,434	52,599	-	2,765	-	(89,070)	(89,070)
Total primary government	\$ 12,745,625	\$ 1,141,365	\$ 495,185	\$ 793,279	(10,226,726)	(89,070)	(10,315,796)
General revenues:							
Property taxes					8,805,226	-	8,805,226
Other taxes					373,984	-	373,984
Licenses and permits					3,170,113	-	3,170,113
Grants and contributions not restricted to specific programs					581,816	-	581,816
Miscellaneous					349,504	-	349,504
Total general revenues					13,280,643	-	13,280,643
Change in net position					3,053,917	(89,070)	2,964,847
Net position, beginning, as restated, see Note III.D.3.					25,985,200	509,902	26,495,102
Net position, ending					\$ 29,039,117	\$ 420,832	\$ 29,459,949

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 3**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2018**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 18,564,052	\$ 2,960,621	\$ 21,524,673
Investments	6,564,438	2,303,846	8,868,284
Receivables, net of allowance for uncollectibles:			
Taxes	4,510,529	6,320	4,516,849
Accounts	230,824	9,438	240,262
Intergovernmental	481	178,673	179,154
Interfund receivable	923,522	24,040	947,562
Inventory	13,769	-	13,769
Prepaid items	135,203	-	135,203
Tax deeded property held for resale	30,182	-	30,182
Total assets	<u>\$ 30,973,000</u>	<u>\$ 5,482,938</u>	<u>\$ 36,455,938</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 272,605	\$ 12,219	\$ 284,824
Accrued salaries and benefits	334,638	29,785	364,423
Contracts payable	1,323	360,517	361,840
Intergovernmental payable	17,678,605	-	17,678,605
Retainage payable	26,379	20,893	47,272
Interfund payable	15,100	860,028	875,128
Total liabilities	<u>18,328,650</u>	<u>1,283,442</u>	<u>19,612,092</u>
Deferred inflows of resources:			
Deferred revenue	<u>5,385,504</u>	<u>178,673</u>	<u>5,564,177</u>
Fund balances:			
Nonspendable	179,154	1,470,146	1,649,300
Restricted	10,572	1,194,942	1,205,514
Committed	-	2,429,587	2,429,587
Assigned	636,663	-	636,663
Unassigned	<u>6,432,457</u>	<u>(1,073,852)</u>	<u>5,358,605</u>
Total fund balances	<u>7,258,846</u>	<u>4,020,823</u>	<u>11,279,669</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 30,973,000</u>	<u>\$ 5,482,938</u>	<u>\$ 36,455,938</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 4**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position**  
**June 30, 2018**

Total fund balances of governmental funds (Exhibit 3)		\$ 11,279,669
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 42,734,815	
Less accumulated depreciation	<u>(12,289,415)</u>	
		30,445,400
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (875,128)	
Payables	<u>875,128</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 253,229	
Unavailable ambulance revenue	209,625	
Unavailable elderly and welfare liens	171,559	
Unavailable bridge aid	<u>178,673</u>	
		813,086
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(100,658)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds outstanding	\$ 7,871,314	
Capital leases outstanding	644,402	
Compensated absences payable	268,664	
Other postemployment benefits liability	977,558	
Net pension liability	<u>4,511,453</u>	
		(14,273,391)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 1,205,051	
Deferred inflows of resources related to pensions	<u>(330,040)</u>	
		875,011
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 29,039,117</u></u>

The notes to the financial statements are an integral part of this statement.



**EXHIBIT 5**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2018**

	General	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 9,063,406	\$ 169,188	\$ 9,232,594
Licenses, permits and fees	3,170,113	-	3,170,113
Intergovernmental	1,002,226	307,612	1,309,838
Charges for services	480,436	613,059	1,093,495
Miscellaneous	311,296	419,592	730,888
Total revenues	<u>14,027,477</u>	<u>1,509,451</u>	<u>15,536,928</u>
<b>Expenditures:</b>			
Current:			
General government	2,212,884	327	2,213,211
Public safety	3,942,780	35,511	3,978,291
Highways and streets	3,775,033	153,131	3,928,164
Sanitation	589,630	-	589,630
Health	48,003	-	48,003
Welfare	1,195	-	1,195
Culture and recreation	1,313,286	608,012	1,921,298
Conservation	16,810	6,345	23,155
Debt service:			
Principal	1,296,017	-	1,296,017
Interest	210,614	-	210,614
Capital outlay	60,887	582,576	643,463
Total expenditures	<u>13,467,139</u>	<u>1,385,902</u>	<u>14,853,041</u>
Excess of revenues over expenditures	<u>560,338</u>	<u>123,549</u>	<u>683,887</u>
<b>Other financing sources (uses):</b>			
Transfers in	194,924	430,000	624,924
Transfers out	(430,000)	(194,924)	(624,924)
Inception of capital leases	129,764	-	129,764
Total other financing sources and uses	<u>(105,312)</u>	<u>235,076</u>	<u>129,764</u>
Net change in fund balances	455,026	358,625	813,651
Fund balances, beginning, as restated, see Note III.D.3.	<u>6,803,820</u>	<u>3,662,198</u>	<u>10,466,018</u>
Fund balances, ending	<u>\$ 7,258,846</u>	<u>\$ 4,020,823</u>	<u>\$ 11,279,669</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 6**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2018**

Net change in fund balances of governmental funds (Exhibit 5)		\$	813,651
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.			
Capitalized capital outlay	\$	1,991,697	
Depreciation expense		(1,030,922)	
			960,775
Transfers in and out between governmental funds are eliminated on the operating statement.			
Transfers in	\$	(624,924)	
Transfers out		624,924	
			-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.			
Change in unavailable tax revenue	\$	(53,384)	
Change in unavailable ambulance revenue		(7,109)	
Change in unavailable bridge aid		178,673	
			118,180
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.			
Inception of capital lease	\$	(129,764)	
Repayment of bond principal		1,296,021	
Repayment of capital lease principal		98,251	
			1,264,508
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Decrease in accrued interest expense	\$	17,086	
Increase in compensated absences payable		(7,354)	
Increase in other postemployment benefits liability		(108,714)	
			(98,982)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.			
Town pension contributions	\$	450,177	
Cost of benefits earned, net of employee contributions		(454,392)	
			(4,215)
Change in net position of governmental activities (Exhibit 2)		\$	<u>3,053,917</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 7**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2018**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 8,526,350	\$ 8,526,350	\$ 8,854,294	\$ 327,944
Licenses, permits and fees	2,980,000	2,980,000	3,170,113	190,113
Intergovernmental	996,223	996,223	1,002,226	6,003
Charges for services	520,000	520,000	480,436	(39,564)
Miscellaneous	98,500	111,133	311,296	200,163
Total revenues	<u>13,121,073</u>	<u>13,133,706</u>	<u>13,818,365</u>	<u>684,659</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,465,350	2,421,055	2,220,194	200,861
Public safety	4,205,179	3,980,164	3,944,655	35,509
Highways and streets	3,501,928	3,681,320	3,739,406	(58,086)
Sanitation	597,397	584,689	589,630	(4,941)
Health	47,557	47,557	48,003	(446)
Welfare	20,753	13,368	1,195	12,173
Culture and recreation	1,313,985	1,334,679	1,313,286	21,393
Conservation	21,945	21,945	21,462	483
Debt service:				
Principal	1,206,000	1,307,950	1,296,017	11,933
Interest	212,290	212,290	210,614	1,676
Capital outlay	-	60,887	60,887	-
Total expenditures	<u>13,592,384</u>	<u>13,665,904</u>	<u>13,445,349</u>	<u>220,555</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(471,311)</u>	<u>(532,198)</u>	<u>373,016</u>	<u>905,214</u>
Other financing sources (uses):				
Transfers in	65,000	125,887	194,924	69,037
Transfers out	(500,000)	(500,000)	(430,000)	70,000
Total other financing sources and uses	<u>(435,000)</u>	<u>(374,113)</u>	<u>(235,076)</u>	<u>139,037</u>
Net change in fund balance	<u>\$ (906,311)</u>	<u>\$ (906,311)</u>	137,940	<u>\$ 1,044,251</u>
Increase in nonspendable fund balance			(156,506)	
Increase in restricted fund balance			(3,163)	
Unassigned fund balance, beginning, as restated			<u>6,577,651</u>	
Unassigned fund balance, ending			<u>\$ 6,555,922</u>	

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 8**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**Proprietary Fund**  
**June 30, 2018**

	Business-type Activities- Enterprise Fund Baboosic Septic
<b>ASSETS</b>	
Current assets:	
Accounts receivable	\$ 8,958
Intergovernmental receivable	141,120
Noncurrent assets:	
Capital assets, net of accumulated depreciation:	
Infrastructure	566,138
Total assets	<u>716,216</u>
<b>LIABILITIES</b>	
Current liabilities:	
Interfund payable	72,434
Accrued interest payable	3,234
Noncurrent obligations:	
Due within one year:	
Notes payable	31,927
Due in more than one year:	
Notes payable	187,789
Total liabilities	<u>295,384</u>
<b>NET POSITION</b>	
Net investment in capital assets	346,422
Unrestricted	74,410
Total net position	<u>\$ 420,832</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 9  
TOWN OF AMHERST, NEW HAMPSHIRE  
Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Fund  
For the Year Ended June 30, 2018

	Business-type Activities- Enterprise Fund Baboosic Septic
Operating revenues:	
Charges for services	\$ 52,599
Operating expenses:	
Plant operation and maintenance	34,419
Depreciation expense	103,467
Total operating expenses	137,886
Operating loss	(85,287)
Nonoperating revenue (expense):	
Intergovernmental revenue	2,765
Interest expense	(6,548)
Total nonoperating income (expense)	(3,783)
Net change in net position	(89,070)
Net position, beginning	509,902
Net position, ending	\$ 420,832

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 10**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**Proprietary Fund**  
**For the Year Ended June 30, 2018**

	Business-type Activities- Enterprise Fund Baboosic Septic
Cash flows from operating activities:	
Receipts from customers and users	\$ 63,111
Payments to vendors and employees	(34,561)
Net cash provided by operating activities	<u>28,550</u>
Cash flows from capital and related financing activities:	
Proceeds from state grants	26,535
Principal paid on bonds and notes	(31,927)
Interest paid on bonds and notes	(6,999)
Net cash used in capital and related financing activities	<u>(12,391)</u>
Increase in cash	16,159
Cash and cash equivalents, beginning*	<u>(88,593)</u>
Cash and cash equivalents, ending*	<u><u>\$ (72,434)</u></u>
Reconciliation of operating loss to net cash	
provided by operating activities:	
Operating loss	\$ (85,287)
Adjustments to reconcile operating loss to net cash	
provided by operating activities:	
Depreciation expense	103,467
Decrease in accounts receivable	10,512
Decrease in accounts payable	(142)
Total adjustments	<u>113,837</u>
Net cash provided by operating activities	<u><u>\$ 28,550</u></u>

\*As this fund records cash activity through the pooled cash account, this overdraft represents interfund borrowing.

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 11**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2018**

	Private Purpose Trust	Agency
Assets:		
Cash and cash equivalents	\$ 107,820	\$ 652,487
Investments	<u>1,194,440</u>	<u>314,028</u>
Total assets	<u>1,302,260</u>	<u>966,515</u>
Liabilities:		
School district funds	-	889,040
Due to developers	<u>-</u>	<u>77,475</u>
Total liabilities	<u>-</u>	<u>966,515</u>
Net position:		
Held in trust for specific purposes	<u>\$ 1,302,260</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 12**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2018**

	Private Purpose Trust
Additions:	
New funds	\$ 2,878
Investment earnings:	
Interest and dividends	34,562
Net change in fair value of investments	<u>49,825</u>
Total additions	87,265
Deductions:	
Trust distributions	<u>33,287</u>
Change in net position	53,978
Net position, beginning	<u>1,248,282</u>
Net position, ending	<u><u>\$ 1,302,260</u></u>

The notes to the financial statements are an integral part of this statement.



## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**I. Summary of Significant Accounting Principles**

**I.A. Introduction**

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Amherst (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2018.

**I.B. Financial Reporting Entity – Basis of Presentation**

**I.B.1. Entity Defined**

The Town of Amherst is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

**I.B.2. Government-Wide and Fund Financial Statements**

*Government-Wide Financial Statements*

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to

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externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to users for sales and services. Operating expenses include the cost of sales and services and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*Fund Financial Statements*

Fund financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental fund is reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

**I.B.3. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. As well, the proprietary funds apply all Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued in or before 1989, unless those pronouncements conflict with or contradict the GASB.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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available if they are collected within sixty days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

**I.B.4. Fund Types and Major Funds**

*Governmental Funds*

The Town reports the following major governmental fund:

*General Fund* – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

The Town also reports fourteen nonmajor governmental funds.

*Proprietary Fund*

The Town reports the Baboosic Septic Fund as a Proprietary Fund, which accounts for the financial activity associated with this septic system.

*Fiduciary Funds*

The Town reports the following fiduciary funds:

*Private Purpose Trust Funds* – Account for financial resources of the Town used only for the benefit of other entities or individuals.

*Agency Funds* – Account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The Town's agency funds are used to account for the various capital reserve and scholarship accounts held by the Trustees of Trust Funds on behalf of the local school district.

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**I.B.5. *Change in Accounting Principle***

During the fiscal year, the Town adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This results in a change in the measurement and presentation of the Town's OPEB liability reported in the Statement of Net Position. The prior year's net position was restated as shown in Note III.D.3. to reflect this change.

**I.C. *Assets, Liabilities, and Net Position or Fund Equity***

**I.C.1. *Cash and Investments***

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen or where applicable, Conservation Commissioners. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**I.C.2. *Receivables***

Receivables include taxes and amounts due for ambulance, septic, and other user charges. These are reported net of any allowances for uncollected amounts.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**I.C.3. Capital Assets and Depreciation**

Generally, the Town's property, plant and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at acquisition value on the date donated. The Town generally capitalizes assets with cost of \$10,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Land improvements	15
Buildings and building improvements	15-40
Vehicles and equipment	5-60
Infrastructure	40
Library collection	10

**I.C.4. Long-Term Debt**

In the government-wide financial statements, outstanding debt is reported as liabilities. The balance of long-term debt is not reported in the governmental funds.

**I.C.5. Equity**

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for perpetual care, which consists of the balance of the permanent funds that is allowed to be used only for cemetery care. This balance is segregated between nonexpendable, representing the principal balance that must be invested to generate income and cannot be expended, and expendable, representing income earned that can be used for cemetery care.
- Restricted for other purposes, which consists of the rest of the permanent funds that is to be used for library and other purposes, the balance of the library fund, the balance of

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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the grants fund, and designated gifts that are restricted to specific uses per the respective donors.

- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and inventory, prepaid items and tax deeded property held for resale which are not in a spendable form.
- Restricted, representing the income portion of the permanent funds and the balance of the library fund that can only be used for specific purposes per terms of endowments or State law, and the balances of the grants and special gifts whose uses are restricted by grantor/donor terms or law.
- Committed, representing the balances of capital projects funds (including the capital reserve fund), and special revenue funds.
- Assigned, representing amounts encumbered by purchase order or action of the Board of Selectmen.
- Unassigned, representing the remaining balance of the General Fund, and the deficit balances in the Roads and Bridges Capital Project Funds.

**I.C.6. *Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**II. Stewardship, Compliance and Accountability**

**II.A. Budgetary Information**

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. For fiscal year 2018, \$150,000 was appropriated from fund balance, and \$760,962 was used to balance the budget.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as assignments of fund balance and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

**II.B. Reconciliation of General Fund Budgetary Basis to GAAP**

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 14,013,289
Adjustments:	
Basis difference:	
Capital lease inception	129,764
Tax revenue deferred in the prior year	462,341
Tax revenue deferred in the current year	(253,229)
Per Exhibit 5 (GAAP basis)	<u>\$ 14,352,165</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 13,875,349
Adjustments:	
Basis difference:	
Encumbrances, beginning	658,453
Encumbrances, ending	(636,663)
Per Exhibit 5 (GAAP basis)	<u>\$ 13,897,139</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 6,555,922
Adjustment:	
Basis difference:	
Capital lease inception in advance of asset acquisition	129,764
Deferred tax revenue, GAAP basis	(253,229)
Per Exhibit 3 (GAAP basis)	<u>\$ 6,432,457</u>

**II.C. Deficit Fund Equity**

The Roads and Bridges Capital Project Funds both ended the year with deficit balances of \$616,843 and \$457,009, respectively. These deficits increased from the beginning deficits primarily as anticipated long-term borrowing to cover expenditures had not yet been obtained. Management intends to fund the deficits through State bridge aid, long-term borrowing and use of capital reserve funds.



**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III. Detailed Notes on Funds and Government-Wide Statements**

**III.A. Assets**

**III.A.1. Investments**

As of June 30, 2018, the Town had the following investments:

Certificates of Deposit	\$ 6,564,439
Mutual Funds	1,242,126
Common Stock	2,104,537
Corporate Bonds	327,142
Mortgage Backed Securities	138,508
	<u>\$ 10,376,752</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 8,868,284
Fiduciary funds - statement of fiduciary net position (Exhibit 8)	1,508,468
Total	<u>\$ 10,376,752</u>

*Investment Policies*

**Credit Risk** is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Both the Board of Selectmen and the Trustees of Trust Funds have adopted investment policies that address the minimum credit ratings of investments to reduce this risk.

**Interest Rate Risk** is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policies limit average maturities in order to reduce this risk.

**Concentration of Credit Risk** is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. Other than certificates of deposit in a bank that are collateralized with U.S. government agency obligations, the Town has no single investment that exceeds 5% of total investments.

**III.A.2. Receivables, Uncollectible Accounts and Deferred Revenue**

*Property Taxes Receivable and Property Tax Calendar*

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 12% per annum on all taxes not received

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by the due date. The first billing is an estimate only based on half of the previous year's tax rate. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town. During the current year, the tax collector executed a tax lien for uncollected 2017 property taxes on May 11.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Amherst School District and Hillsborough County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2017, upon which the 2017 property tax levy was based was:

For the New Hampshire education tax	\$1,650,315,400
For all other taxes	\$1,699,517,100

The tax rates and amounts assessed for the year ended June 30, 2018 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$5.23	\$ 8,901,937
School portion:		
State of New Hampshire	\$2.31	3,804,722
Local	\$17.20	29,224,580
County portion	\$1.27	2,159,545
Total property taxes assessed		<u>\$ 44,090,784</u>

*This note continues on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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The following details the taxes receivable at year-end:

Property:	
Levy of 2018	\$ 4,153,107
Unredeemed (under tax lien):	
Levy of 2017	229,221
Levy of 2016	93,299
Levy of 2015	19,934
Levy of 2014	16,789
Levy of 2013	2,520
Levy of 2012	5,672
Levy of 2011	5,491
Levy of 2010	5,383
Levy of 2009	4,113
Land use change	6,320
Less: allowance for estimated uncollectible taxes	(25,000)
Net taxes receivable	<u>\$ 4,516,849</u>

*Other Receivables and Uncollectible/Unavailable Accounts*

Other receivables include amounts due for ambulance and other service fees, State bridge aid, and in the Septic Fund, septic fees. The accounts receivable are reported net of any allowances for uncollectible accounts, which is comprised of an amount for potential adjustments to ambulance receivables. There are also elderly and welfare liens receivable which are reported in the General Fund, net of an allowance equal to their totals as the timing of collection is indeterminable.

Related amounts in the Governmental Funds are as follow:

Accounts	\$ 360,262
Intergovernmental	179,154
Liens	171,559
Less: allowance for uncollectible amounts	(291,559)
Net total receivables	<u>\$ 419,416</u>

Deferred revenue in the governmental funds consists of \$253,229 of taxes, \$209,625 of ambulance charges, and \$178,673 of State bridge aid that were not received within sixty days of year-end; and \$4,448,908 of property taxes committed for the fiscal year 2019, \$473,642 of tax overpayments to be applied to the next billing, and \$100 of miscellaneous receipts collected in advance. In the governmental activities, the amounts that were not received within the sixty days are not considered to be deferred, and the other amounts are reported as unearned.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III.A.3. Capital Assets**

*Changes in Capital Assets*

The following provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 8,046,138	\$ -	\$ -	\$ 8,046,138
Art	22,079	-	-	22,079
Construction in progress	598,869	577,089	-	1,175,958
Total capital assets not being depreciated	8,667,086	577,089	-	9,244,175
Being depreciated:				
Land improvements	565,106	-	-	565,106
Buildings and building improvements	3,945,766	36,889	-	3,982,655
Vehicles and equipment	7,636,572	193,340	(374,498)	7,455,414
Infrastructure	17,015,407	1,184,379	-	18,199,786
Library collection	3,287,679	-	-	3,287,679
Total capital assets being depreciated	32,450,530	1,414,608	(374,498)	33,490,640
Total all capital assets	41,117,616	1,991,697	(374,498)	42,734,815
Less accumulated depreciation:				
Land improvements	(336,055)	(37,673)	-	(373,728)
Buildings and building improvements	(1,458,376)	(106,018)	-	(1,564,394)
Vehicles and equipment	(5,458,307)	(414,692)	374,498	(5,498,501)
Infrastructure	(1,249,573)	(425,490)	-	(1,675,063)
Library collection	(3,130,680)	(47,049)	-	(3,177,729)
Total accumulated depreciation	(11,632,991)	(1,030,922)	374,498	(12,289,415)
Net book value, capital assets being depreciated	20,817,539	383,686	-	21,201,225
Net book value, all capital assets	\$ 29,484,625	\$ 960,775	\$ -	\$ 30,445,400

*This note continues on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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	Balance, beginning	Additions	Balance, ending
Business-type activities:			
At cost:			
Infrastructure:			
Phase I	\$ 355,051	\$ -	\$ 355,051
Phase II	445,808	-	445,808
Phase III	494,060	-	494,060
Phase IV	257,081	-	257,081
Total	<u>1,552,000</u>	<u>-</u>	<u>1,552,000</u>
Less accumulated depreciation:			
Phase I	(278,075)	(23,670)	(301,745)
Phase II	(237,848)	(29,721)	(267,569)
Phase III	(263,591)	(32,938)	(296,529)
Phase IV	(102,880)	(17,139)	(120,019)
Total accumulated depreciation	<u>(882,394)</u>	<u>(103,468)</u>	<u>(985,862)</u>
Net book value, all capital assets	<u>\$ 669,606</u>	<u>\$ (103,468)</u>	<u>\$ 566,138</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental activities:	
General government	\$ 63,281
Public safety	203,183
Highways and streets	607,329
Culture and recreation	144,081
Conservation	13,048
Total	<u>\$ 1,030,922</u>

In the Business-type activities, the depreciation is all charged to septic expense.

### **III.B. Liabilities**

#### **III.B.1. Intergovernmental Payable**

The amounts due to other governments at June 30, 2018 consist of \$2,067 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$16,596,211) and Hillsborough County (\$1,080,327).

#### **III.B.2. Long-Term Liabilities**

General obligation bonds are approved by the voters and repaid with general revenues (property taxes). Bonds of the Septic Fund are repaid from user fees. These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include capital leases, compensated absences, the OPEB liability, and the net pension liability.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/2018	Current Portion
Governmental activities:						
General obligation bonds payable:						
Spring Road	\$500,000	2011	2021	3.02	\$ 150,000	\$ 50,000
Bridge	\$2,100,260	2011	2020	2.50	179,321	140,018
Road reconstruction	\$2,000,000	2014	2023	2.25	1,000,000	200,000
Road reconstruction	\$2,000,000	2015	2024	2.30	1,200,000	200,000
Refunding	\$3,059,999	2016	2025	2.39	2,141,993	305,999
Road reconstruction	\$4,000,000	2017	2026	2.30	3,200,000	400,000
					<u>7,871,314</u>	<u>1,296,017</u>
Capital leases payable:						
International truck	\$104,992	2016	2020	1.75	41,432	30,953
Trackless	\$120,700	2015	2020	1.75	43,310	24,517
Two loaders	\$193,494	2016	2021	1.875	118,270	38,708
Three dump trucks	\$445,423	2017	2022	2.125	338,425	87,636
Six-wheeled dump truck	\$129,764	2018	2023	3.39	102,965	-
					<u>644,402</u>	<u>181,814</u>
Compensated absences payable					<u>268,664</u>	<u>-</u>
Other postemployment benefits liability					<u>977,558</u>	<u>-</u>
Net pension liability					<u>4,511,453</u>	<u>-</u>
					<u>\$ 14,273,391</u>	<u>\$ 1,477,831</u>

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/2018	Current Portion
Business-type activities:						
General obligation notes payable:						
Phase II	\$178,500	2008	2023	4.20	\$ 59,500	\$ 11,900
Phase III	\$170,700	2011	2026	3.17	91,040	11,380
Phase IV	\$258,039	2011	2026	2.91	69,176	8,647
					<u>\$ 219,716</u>	<u>\$ 31,927</u>

The following is a summary of changes in the long-term liabilities of the Governmental Activities for the year ended June 30, 2018:

	General Obligation Bonds Payable	Capital Leases Payable	Compensated Absences Payable	OPEB Liability	Net Pension Liability	Total
Balance, beginning	\$ 9,167,335	\$ 612,889	\$ 261,310	\$ 868,844	\$ 4,722,645	\$ 15,633,023
Additions	-	129,764	7,354	108,714	-	245,832
Reductions	(1,296,021)	(98,251)	-	-	(211,192)	(1,605,464)
Balance, ending	<u>\$ 7,871,314</u>	<u>\$ 644,402</u>	<u>\$ 268,664</u>	<u>\$ 977,558</u>	<u>\$ 4,511,453</u>	<u>\$ 14,273,391</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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The following is a summary of changes in the long-term liabilities of the Business-type Activities for the year ended June 30, 2018:

	General Obligation Notes Payable
Balance, beginning	\$ 251,643
Reductions	<u>(31,927)</u>
Balance, ending	<u>\$ 219,716</u>

The annual debt service requirements to maturity for the bonds and notes as of year-end are as follow:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2019	\$ 1,296,017	\$ 180,452	\$ 1,476,469
2020	1,195,302	151,750	1,347,052
2021	1,155,999	124,178	1,280,177
2022	1,105,999	96,904	1,202,903
2023	1,105,999	71,290	1,177,289
2024-2026	2,011,998	77,681	2,089,679
Totals	<u>\$ 7,871,314</u>	<u>\$ 702,255</u>	<u>\$ 8,573,569</u>

Year Ending June 30,	Business-type Activities		
	Principal	Interest	Total
2019	\$ 31,927	\$ 8,148	\$ 40,075
2020	31,927	6,036	37,963
2021	31,927	4,930	36,857
2022	31,927	3,812	35,739
2023	31,927	2,700	34,627
2024-2026	60,081	3,676	63,757
Totals	<u>\$ 219,716</u>	<u>\$ 29,302</u>	<u>\$ 249,018</u>

The annual debt service requirements to maturity for the capital leases are as follow:

Year Ending June 30,	Principal	Interest	Total
2019	\$ 181,814	\$ 9,902	\$ 191,716
2020	182,674	9,584	192,258
2021	156,860	5,872	162,732
2022	96,011	2,549	98,560
2023	27,043	917	27,960
Totals	<u>\$ 644,402</u>	<u>\$ 28,824</u>	<u>\$ 673,226</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III.C. Balances and Transfers – Payments Within the Reporting Entity**

**III.C.1. *Receivables and Payables***

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

The following shows the interfund balances at June 30, 2018:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor	\$ 851,088
General	Baboosic Septic	72,434
Nonmajor	General	15,100
Nonmajor	Nonmajor	8,940
		<u>\$ 947,562</u>

The amount due to the General Fund from the Nonmajor Funds represents overdrafts of pooled cash in the Roads and Bridges Capital Projects Funds, and reimbursement for cemetery care from the Permanent Fund. The amount due to the General Fund from the Baboosic Septic Fund also represents an overdraft of pooled cash. The amount due to the Nonmajor Funds from the General Fund represents an amount to the Conservation Commission Fund for land use change tax collection, and a repayment to the Capital Reserve Fund for an over-reimbursement. The amount due from a Nonmajor Fund to another Nonmajor Fund represents miscellaneous PMEC amounts deposited into the Recreation Revolving Fund.

**III.C.2. *Transfers***

Transfers within the reporting entity are substantially for the purposes of funding capital projects, and making additions to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities columns. The following shows the transfers within the reporting entity:

	<u>Transfers In:</u>		
	<u>General Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Transfers out:			
General fund	\$ -	\$ 430,000	\$ 430,000
Nonmajor funds	194,924	-	194,924
	<u>\$ 194,924</u>	<u>\$ 430,000</u>	<u>\$ 624,924</u>



**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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The transfers from the General Fund represent additions to the Capital Reserve Fund; and the transfers from the Nonmajor Funds represent amounts from the Capital Reserve Fund and Permanent Fund to cover expenditures made in the General Fund.

**III.D. Net Position and Fund Balances**

**III.D.1. Restricted Net Position**

The government-wide statement of net position includes restricted net position of \$1,850,016 for perpetual care and \$235,962 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures.

**III.D.2. Components of Fund Balances**

Fund balance is categorized in the following components as described in Note I.C.4.:

	General Fund	Nonmajor Funds
Nonspendable:		
Endowments	\$ -	\$ 1,470,146
Prepaid items	135,203	-
Inventory	13,769	-
Tax deeded property	30,182	-
Total nonspendable	<u>179,154</u>	<u>1,470,146</u>
Restricted:		
General government	-	566,124
Public safety	-	26,003
Highways and streets	-	127,362
Sanitation	1,744	-
Culture and recreation	8,828	475,453
Total restricted	<u>10,572</u>	<u>1,194,942</u>
Committed:		
Public safety	-	98,052
Culture and recreation	-	232,298
Conservation	-	749,288
Capital outlay	-	1,349,949
Total committed	<u>-</u>	<u>2,429,587</u>
Assigned:		
General government	30,480	-
Public safety	4,000	-
Highways and streets	597,531	-
Conservation	4,652	-
Total assigned	<u>636,663</u>	<u>-</u>
Unassigned	6,432,457	(1,073,852)
Total fund balance	<u>\$ 7,258,846</u>	<u>\$ 4,020,823</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III.D.3. Restatement of Beginning Equity Balances**

The beginning equity balances were restated as follow:

	Governmental Activities	General Fund	Nonmajor Funds
To adjust balance of long-term liabilities	\$ 343,955	\$ -	\$ -
To record OPEB liability using new standard	(866,844)	-	-
To remove liability for sick leave not to be paid out	30,632	-	-
To adjust unavailable tax balance	-	34,552	-
To segregate Capital Reserves from General Fund	-	(900,462)	900,462
To segregate LUCT Fund from General Fund	-	(71,389)	71,389
To reclassify between funds	-	7,409	(7,409)
To adjust balance of monies in escrow account	(499)	-	(499)
To record other miscellaneous amounts	1,922	-	-
Net position/fund balance, as previously reported	<u>26,476,034</u>	<u>7,733,710</u>	<u>2,698,255</u>
Net position/fund balance, as restated	<u>\$ 25,985,200</u>	<u>\$ 6,803,820</u>	<u>\$ 3,662,198</u>

**IV. Other Information**

**IV.A. Risk Management**

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the fiscal year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is considered a public entity risk pool, currently operating as a common risk management and insurance program for member governmental entities.

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage was provided for the fiscal year for property/liability and workers' compensation. Contributions billed and paid in fiscal year 2018 to be recorded as an insurance expenditure/expense totaled \$133,355 for property/liability and \$138,970 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

**IV.B. Retirement Pensions**

*General Information about the Pension Plan*

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for employees and their

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beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at [www.nhrs.org](http://www.nhrs.org) or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers and firefighters were 11.55% and 11.80%, respectively, of gross earnings. During fiscal year 2018, the rates of contribution from the Town were 29.43% for police and 31.89% for fire personnel, which are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during fiscal year 2018 were \$450,177.

*Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions*

At June 30, 2018, the Town reported a liability of \$4,511,453 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2018, the Town's proportion was 0.0917%, which was an increase of 0.0029% from its proportion reported as of June 30, 2017.

For the year ended June 30, 2018, the Town recognized pension expense of \$454,392. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 291,636	\$ 215,166
Net differences between projected and actual earnings on pension plan investments	-	57,456
Changes in assumptions	453,009	-
Differences between expected and actual experience	10,229	57,418
Town contributions subsequent to the measurement date	450,177	-
	<u>\$ 1,205,051</u>	<u>\$ 330,040</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

The Town reported \$450,177 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2019.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Year Ending June 30,	
2019	\$ 77,666
2020	191,130
2021	199,951
2022	(43,913)
	<u>\$ 424,834</u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2017 valuation was determined using the valuation as of June 30, 2016 rolled forward, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	5.6% average, including inflation
Investment rate of return	7.25% per year

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 to June 30, 2015. Mortality rates were based on the RP-2014 Healthy Annuitant and Employee generation mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

*This note continues on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

*Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of net pension liability	\$5,943,613	\$4,511,453	\$3,337,855

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.

**IV.C. Contingent Liabilities**

Amounts received from grantor agencies are subject to audit and adjustments by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**IV.D. Other Postemployment Benefits**

*Plan Description*

As required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*, the Town provides its eligible retirees and terminated employees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the premiums for the active employees are subsidizing the retirees. As of June 30, 2018, there were four retirees, and sixty-five active employees participating in the plan.

GAAP now require that the Town account for OPEB on an accrual basis. The effect is the recognition of a determined expense on the Statement of Activities when future retirees earn their OPEB, rather than when they use them. The OPEB liability is recognized on the Statement of Net Position over time.

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

*Benefits Provided*

The Town provides medical, dental and prescription drug coverage to retirees and their eligible spouses and dependents. All active employees who retire from the Town and meet the eligibility requirements can receive these benefits.

*Funding Policy*

Retirees contribute all of the premiums as determined by the Town, but the remainder of the costs as derived from the implicit subsidy are paid by the Town on a pay-as-you-go basis.

*Total OPEB Liability*

The Town's total OPEB liability of \$977,558 was measured as of June 30, 2018, and was determined using an alternative measurement method as of that date.

*Assumptions Used*

The total OPEB liability was determined using a discount rate of 3.87%, and a payroll growth rate of \$3.25%. Healthcare cost trend rates used were 9.0% for this and the following year; decreasing by 0.5% per year until reaching 5.0% in fiscal year 2027 and beyond.

*Changes in the Total OPEB Liability*

The Town's total OPEB liability increased by \$108,852 during the year from a beginning restated balance of \$868,706 to \$977,558.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*

The following presents what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current rate.

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Decrease (4.87%)
Town's total OPEB liability	\$1,036,965	\$977,558	\$922,984

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate*

The following presents what the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage lower or one percentage rate higher than the current rate.

	1% Decrease (8.00%)	Current Rate (9.00%)	1% Decrease (10.00%)
Town's total OPEB liability	\$916,191	\$977,558	\$1,047,248

## REQUIRED SUPPLEMENTARY INFORMATION



**EXHIBIT 13**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Pension Liability*  
*New Hampshire Retirement System*

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.0917%	0.0888%	0.0813%	0.0920%	0.0931%
Town's proportionate share of the net pension liability	\$4,511,453	\$4,722,645	\$3,220,451	\$3,454,042	\$4,007,767
Town's covered-employee payroll	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132	\$1,370,568
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	297.57%	322.38%	243.08%	272.80%	292.42%
Plan fiduciary position as a percentage of the total pension liability	62.7%	58.3%	65.5%	66.3%	59.8%

The note to the required supplementary information is an integral part of this schedule.

**EXHIBIT 14**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Schedule of the Town's Pension Contributions**  
**New Hampshire Retirement System**

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually required contribution	\$ 450,177	\$ 318,016	\$ 301,135	\$ 272,727
Contribution in relation to the contractually required contribution	(450,177)	(318,016)	(301,135)	(272,727)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -
Town's covered employee payroll	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132
Contribution as a percentage of covered-employee payroll	29.69%	21.71%	22.73%	21.54%

The note to the required supplementary information is an integral part of this schedule.

**EXHIBIT 15**  
**TOWN OF AMHERST**  
***Schedule of Changes in the Town's Total OPEB Liability and Related Ratios***

	Fiscal Year 2018
Total OPEB liability:	
Service cost	\$ 65,844
Interest	32,293
Changes in assumptions	(25,843)
Differences between expected and actual experience	102,131
Benefit payments	<u>(65,573)</u>
Net change in total OPEB liability	108,852
Total OPEB liability, beginning	<u>868,706</u>
Total OPEB liability, ending	<u><u>\$ 977,558</u></u>
Covered payroll	\$3,823,622
Total OPEB liability as a percentage of covered payroll	25.57%

The note to the required supplementary information is an integral part of this schedule.

**EXHIBIT 16**  
**TOWN OF AMHERST**  
***Schedule of the Town's OPEB Contributions***

	Fiscal Year 2018
Actuarially determined contribution	\$ 65,573
Contributions in relation to the actuarially determined contribution	(65,573)
Contribution deficiency	\$ -
Covered-employee payroll	\$3,823,622
Contributions as a percentage of covered-employee payroll	1.71%

The note to the required supplementary information is an integral part of this schedule.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

The pension and OPEB information presented in the preceding four schedules are meant to present related information for ten years. Because this is the fourth year that the Town has presented the pension schedules, and the first year that the OPEB information has been presented under the new standard, only five years' and one year's information are shown. An additional year's information will be added each year until there are ten years shown.

## COMBINING AND INDIVIDUAL FUND SCHEDULES

**EXHIBIT 17**  
**TOWN OF ANNEHIST, NEW HAMPSHIRE**  
**Warranting Governmental Funds**  
**Consolidated Balance Sheet**  
**June 30, 2018**

	Special Revenue Funds										Capital Project Funds				Permanent Fund	Total
	Recreation Revolving	PMEC Revolving	LUCT	July 4th Revolving	Grants	Library	Police Detail Revolving	Town Band	Conservation Commission	Public Safety	Capital Reserve	Roads	Bridges			
<b>ASSETS</b>																
Cash and cash equivalents	\$ 156,367	\$ 95,060	\$ 46,568	\$ 3,164	\$ 299,612	\$ 50,255	\$ 91,519	\$ 4,587	\$ 682,900	\$ 8,065	\$ 1,346,349	\$ -	\$ -	\$ -	\$ 174,175	\$ 2,960,621
Accounts receivable	-	-	-	-	-	374,509	-	-	-	-	-	-	-	-	1,929,537	2,303,846
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receivable	-	-	6,320	-	-	-	9,438	-	-	-	-	-	-	-	-	6,320
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	8,940	-	-	-	-	-	-	-	-	-	-	-	-	-	17,673	860,028
	35,820	-	-	-	153,131	-	2,905	-	-	-	-	616,813	457,009	-	17,734	1,283,443
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>																
Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred inflows of resources:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund balances:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	120,547	104,000	54,888	3,164	146,481	424,564	98,052	4,587	694,400	8,065	1,340,349	(616,813)	(457,009)	-	615,812	2,126,586
Total fund balances	120,547	104,000	54,888	3,164	146,481	424,564	98,052	4,587	694,400	8,065	1,340,349	(616,813)	(457,009)	-	615,812	2,126,586
Total liabilities, deferred inflows of resources, and fund balances	\$ 156,367	\$ 104,000	\$ 54,888	\$ 3,164	\$ 299,612	\$ 424,564	\$ 100,937	\$ 4,587	\$ 694,400	\$ 8,065	\$ 1,340,349	\$ -	\$ -	\$ 178,673	\$ 2,103,712	\$ 5,483,938

**EXHIBIT B8**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2018**

	Special Revenue Funds										Capital Projects Funds				Total
	Recreation Recording	PMEC Recording	WCT Recording	July 4th Recording	Grants	Library	Detail Recording	Town Board	Conservation Commission	Public Library	Capital Reserve	Roads	Bridges	Permanent Fund	
<b>REVENUES</b>															
Taxes	\$ -	\$ -	\$ 15,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,188
Intergovernmental	-	-	-	-	307,612	2,723	51,013	-	-	-	-	-	-	-	361,348
Charges	558,323	-	-	-	-	-	-	-	-	-	-	-	-	-	558,323
Miscellaneous	2,382	-	-	-	-	-	-	-	8,801	-	14,784	-	-	-	41,957
Total revenues	561,705	13	15,093	17,467	307,612	298,344	51,013	3,021	162,296	1,526	14,784	-	-	139,294	1,509,451
<b>EXPENDITURES</b>															
<b>Current:</b>															
Police Department	-	-	-	-	-	-	-	-	-	-	-	-	-	317	317
Public Works	-	-	-	-	-	-	34,600	-	-	-	-	-	-	-	35,111
Highways and streets	-	-	-	-	153,131	-	-	-	-	-	-	-	-	-	153,131
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Distribution and Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation	546,466	-	-	363,997	8,000	12,451	-	3,868	6,345	-	-	-	-	6,610	608,812
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,345
Economic development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on long term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	546,466	-	-	363,997	161,131	17,258	34,600	3,868	6,345	1,111	-	279,343	298,096	6,557	1,365,502
Excess (deficiency) of revenues over (under) expenditures	1,259	13	15,093	13,470	146,481	223,478	16,413	697	155,951	415	14,784	129,343	128,096	126,737	123,949
<b>Other financing sources (use):</b>															
Transfers in	-	-	-	-	-	-	-	-	-	-	430,000	-	-	-	430,000
Transfers out	-	-	(32,195)	-	-	-	-	-	-	-	(144,595)	-	-	(17,718)	(194,508)
Long-term debt issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium received on long term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expiration of capital lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	13,219	13	(16,902)	(13,130)	146,481	223,478	16,413	(697)	155,951	415	284,000	(279,343)	(298,096)	108,543	388,625
Fund balances, beginning	103,000	103,000	103,000	103,000	146,481	223,478	16,413	697	155,951	415	284,000	(279,343)	(298,096)	108,543	388,625
Fund balances, ending	126,219	116	86,098	89,870	312,962	446,956	32,826	4,302	311,902	830	568,000	(578,686)	(596,192)	216,886	777,250



**EXHIBIT 19**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
**For the Year Ended June 30, 2018**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 8,371,192	\$ 8,649,498	\$ 278,306
Timber	-	1,380	1,380
Excavation	-	173	173
Other taxes	1,000	-	(1,000)
Payments in lieu of taxes	31,158	31,692	534
Interest and penalties on delinquent taxes	123,000	171,551	48,551
Total taxes	<u>8,526,350</u>	<u>8,854,294</u>	<u>327,944</u>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	210,000	224,125	14,125
Motor vehicle permits	2,650,000	2,796,713	146,713
Building permits	85,000	103,767	18,767
Other	35,000	45,508	10,508
Total licenses, permits and fees	<u>2,980,000</u>	<u>3,170,113</u>	<u>190,113</u>
<b>Intergovernmental:</b>			
State sources:			
Meals and rooms distributions	581,608	581,608	-
Highway block grant	331,537	331,348	(189)
State and federal forest land	11	11	-
Railroad tax	381	197	(184)
Other government sources:			
SRO reimbursement from school	82,686	89,062	6,376
Total intergovernmental	<u>996,223</u>	<u>1,002,226</u>	<u>6,003</u>
<b>Charges for services:</b>			
Income from departments	<u>520,000</u>	<u>480,436</u>	<u>(39,564)</u>
<b>Miscellaneous:</b>			
Sale of property	500	7,795	7,295
Interest on investments	85,000	201,970	116,970
Insurance dividends and reimbursements	-	5,996	5,996
Contributions and donations	-	3,427	3,427
Other	20,982	92,108	71,126
Total miscellaneous	<u>106,482</u>	<u>311,296</u>	<u>204,814</u>
<b>Other financing sources:</b>			
Transfers in:			
Nonmajor funds	<u>125,887</u>	<u>194,924</u>	<u>69,037</u>
<b>Total revenues and other financing sources</b>	<u>13,254,942</u>	<u>\$ 14,013,289</u>	<u>\$ 758,347</u>
Appropriated from fund balance	150,000		
Use of fund balance to reduce taxes	760,962		
<b>Total revenues, other financing sources and use of fund balance</b>	<u>\$ 14,165,904</u>		

**EXHIBIT 20**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2018**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 400,492	\$ 389,488	\$ 15,000	\$ (3,996)
Election and registration	-	194,037	186,244	-	7,793
Financial administration	-	398,819	401,065	-	(2,246)
Revaluation of property	-	165,537	163,991	-	1,546
Legal	-	44,001	33,677	-	10,324
Personnel administration	-	209,844	207,433	-	2,411
Planning and zoning	17,770	401,619	376,161	15,480	27,748
General government buildings	5,400	290,483	293,313	-	2,570
Cemeteries	-	30,846	28,157	-	2,689
Insurance, not otherwise allocated	-	135,376	133,355	-	2,021
Other	-	150,000	-	-	150,000
Total general government	23,170	2,421,055	2,212,884	30,480	200,861
Public safety:					
Police	-	2,405,096	2,408,278	-	(3,182)
Ambulance	2,125	595,607	599,353	-	(1,621)
Fire	-	544,163	506,117	4,000	34,046
Emergency management	-	8,501	8,500	-	1
Other	-	426,797	420,532	-	6,265
Total public safety	2,125	3,980,164	3,942,780	4,000	35,509
Highways and streets:					
Administration	-	490,111	482,234	-	7,877
Highways and streets	633,158	3,166,979	3,269,280	597,531	(66,674)
Street lighting	-	24,230	23,519	-	711
Total highways and streets	633,158	3,681,320	3,775,033	597,531	(58,086)
Sanitation:					
Solid waste disposal	-	584,689	589,630	-	(4,941)
Health:					
Administration	-	2,156	2,603	-	(447)
Pest control	-	401	400	-	1
Health agencies and hospitals	-	45,000	45,000	-	-
Total health	-	47,557	48,003	-	(446)
Welfare	-	13,368	1,195	-	12,173

(continued)

**EXHIBIT 20 (continued)**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2018**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	362,110	361,354	-	756
Public library	-	957,997	938,693	-	19,304
Patriotic purposes	-	8,500	8,085	-	415
Other	-	6,073	5,154	-	919
Total culture and recreation	-	1,334,679	1,313,286	-	21,393
Conservation	-	21,945	16,810	4,652	483
Debt service:					
Principal	-	1,307,950	1,296,017	-	11,933
Interest	-	212,290	210,614	-	1,676
Total debt service	-	1,520,240	1,506,631	-	13,609
Capital outlay:					
Machinery, vehicles and equipment	-	60,887	60,887	-	-
Other financing uses:					
Transfers out:					
Nonmajor funds	-	500,000	430,000	-	70,000
Total encumbrances, appropriations, expenditures and other financing uses	\$ 658,453	\$ 14,165,904	\$ 13,897,139	\$ 636,663	\$ 290,555

**EXHIBIT 21**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
**For the Year Ended June 30, 2018**

Unassigned fund balance, beginning, as restated		\$ 6,577,651
Changes:		
Unassigned fund balance used to reduce tax rate		(760,962)
Unassigned fund balance appropriated		(150,000)
Budget summary:		
Revenue surplus (Exhibit 19)	\$ 758,347	
Balance of appropriations (Exhibit 20)	<u>290,555</u>	
Budget surplus		1,048,902
Increase in nonspendable fund balance		(156,506)
Increase in restricted fund balance		<u>(3,163)</u>
Unassigned fund balance, ending		<u><u>\$ 6,555,922</u></u>

